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FINANCIAL REPORT

FOR THE YEAR ENDED

JUNE 30, 1986

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Contra Costa County, California

FROM
OFFICE OF THE AUDITOR-CONTROLLER
DONALD L. BOUCHET
AUDITOR-CONTROLLER
MARTINEZ, CALIFORNIA

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COUNTY OF CONTRA COSTA
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Contra
Costa
County

November 30, 1986

The Honorable Board of Supervisors
County of Contra Costa
Administration Building
Martinez, California 94553

Members of the Board:

The Comprehensive Annual Financial Report of the County of Contra Costa for the fiscal year 1985-86 is presented in compliance with Section 25253 of the Government Code of the State of California. This report was prepared by the Office of the County Auditor-Controller, which is responsible for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures. We believe the data, as presented, is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the County's financial affairs have been included.

Internal Accounting Controls

The County's accounting records for general governmental operations are maintained on a modified accrual basis, with the revenues being recorded when available and measurable and expenditures being recorded when the services or goods are received and the liabilities are incurred. Accounting records for the County's enterprises (e.g., Hospital and Airport), proprietary funds, and the pension trust fund are maintained on the accrual basis.

In developing and modifying the County's accounting systems, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding:

-- the safeguarding of assets against loss from unauthorized use or disposition and

-- the reliability of financial records for preparing financial statements and maintaining accountability for assets.

The concept of reasonable assurance recognizes that:

-- the cost of a control should not exceed the benefits likely to be derived and

-- the evaluation of costs and benefits requires judgments by management.

All internal control evaluations occur within the above framework. We believe that the County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions. The County's independent auditors review the adequacy of internal controls as they relate to the fairness of presentation of the combined financial statements included in the Comprehensive Annual Financial Report. The independent auditors' report is included on page 3 of this report. The Internal Audit Division of the Auditor-Controller's department continually reviews and updates internal audit policies in order to maintain a standardized approach to auditing the financial operations of the various county departments.

Budgetary Controls

Using the County's automated accounting system the Auditor-Controller restricts each department's expenditures to the amount appropriated by the Board of Supervisors for the year. Increases in budget appropriations must be approved by the Board of Supervisors as a transfer from the Reserve for Contingencies, as a transfer from another appropriation, or as an appropriation of unanticipated or overrealized revenue. No department is permitted to spend more than its available appropriations. Any appropriations remaining in a department at the end of the fiscal year which have not been specifically committed automatically lapse and are transferred to fund balance. The year end fund

balance along with projected revenues becomes available for appropriation the following year. An encumbrance system is used to facilitate effective budgetary control and to enhance cash planning and control. Open encumbrances are reported as reservations of fund balance at June 30.

The Reporting Entity and Its Services

The County reporting entity includes all significant organizations, departments and agencies over which the County Board of Supervisors exercises oversight responsibility. Oversight responsibility is determined on the basis of appointment or selection of the governing board, designation of management, ability to significantly influence operations, accountability for fiscal matters and the scope of public service. Included are: the County's General Fund, Public Facilities Corporations, Redevelopment Agency, and Special Districts under the Board and other Special Revenue Funds, the Employee Retirement Association, Capital Project Funds, Internal Service Funds, the Long-Term Debt and General Fixed Asset groups of accounts, and the Hospital, Health Maintenance Organization, Airport and Special Aviation Enterprise Funds.

The reporting entity excludes certain separate legal entities which may have "Contra Costa" in their title, or which are required to keep their funds in the County Treasury or receive their tax apportionment from the County. Examples are school districts, community college districts, cities, city redevelopment agencies, the Bay Area Rapid Transit District, the Metropolitan Transit Authority, and a variety of special purpose districts for cemeteries, mosquito abatement, recreation and parks, etc. These entities are autonomous orgainzations with their own governmental powers and constituencies and over which the Board of Supervisors has no oversight responsibility. They maintain their own financial records and issue financial statements separate and distinct from those of the County. Accordingly, they are not included in the accompanying combined financial statements, except as to assets, principally cash and investments, which may be held by the County Treasurer.

The County provides the full range of services contemplated by statute. This includes public protection, highways and streets, sanitation, health and social services, planning and zoning, and general administrative services.

General Governmental Functions

The general governmental functions are contained in the General, Special Revenue, Debt Service and Capital Project funds. Included in these funds are the Special Districts governed by the Board of Supervisors.

Revenues for County governmental functions totaled $412,661,215 in 1985-86, an increase of 10.8% from 1984-85. The amount of revenues from various sources and the changes from last year are shown in the following tabulation.

Revenue Source	Amount	Percent of Total	Increase from 1984-85	Percent Change
Taxes	$138,492,471	33.6%	$ 17,561,613	14.5%
Licenses, permits, and franchises	7,782,486	1.9	1,865,726	31.5
Fines, forfeitures, and penalties	5,741,456	1.4	588,565	11.4
Use of money and property	16,490,590	4.0	2,718,944	19.7
Aid from other governmental agencies	190,420,825	46.1	10,004,064	5.5
Charges for current services	48,089,955	11.6	3,904,003	8.8
Other revenue	5,643,432	1.4	3,676,661	186.9
Total	$412,661,215	100.0%	$ 40,319,576	10.8%

County-wide assessed valuations of $32.3 billion represented an increase of 9.9% over the preceding year. This is attributable mostly to new construction and to transfers of ownership. Sales Tax is the other major factor in the increase in Taxes.

The increase in Licenses, Permits and Franchises is due primarily to an increase in construction permits.

The increase in Use of Money and Property is due to increased lease payments received by the Public Facilities Corporations on leased assets.

The increase in Other Revenue is due to the sale of various rights of way in the Pleasant Hill BART area of the Redevelopment Agency.

Expenditures for County governmental purposes totaled $388,330,649, an increase of 11.5% over 1984-85. Changes in levels of expenditures for major functions of the County from the preceding year are shown in the following tabulation.

Function	Amount	Percent of Total	Increase (decrease) from 1984-85	Percent Change
General government	$ 37,096,405	9.6%	$ 7,598,915	25.8%
Public protection	136,005,056	35.0	9,704,672	7.7
Health and Sanitation	38,732,050	10.0	3,308,990	9.3
Public assistance	127,400,016	32.8	8,567,588	7.2
Education	6,765,194	1.7	352,879	5.5
Public ways and facilities	18,472,590	4.8	(238,271)	(1.3)
Recreation and culture	928,707	.2	266,611	40.3
Debt service	8,425,180	2.2	3,049,390	56.7
Capital outlay	14,505,451	3.7	7,503,270	107.2
Total	$388,330,649	100.0%	40,114,046	11.5%

The increase in General Government is due principally to the acquisition of portions of the Southern Pacific Right of Way in the Concord-San Ramon Transportation Corridor.

The increase in Debt Service is due primarily to the increased debt of the Public Facilities Corporation.

The increase in Capital Outlay is due to a mandated reporting change requiring that the full value of new lease purchase agreements be shown as expenditures.

In addition to the expenditures listed above, an Operating Transfer of $17,997,349 was made for the General Fund Subsidy of the Hospital Enterprise Funds. This was an increase of $3,707,465 from the previous year. As of June 30, 1986 the Hospital and Health Maintenance Organization Enterprise Funds had a combined net deficit of $1,570,439. This deficit does not require further General Fund subsidy inasmuch as it results for the most part from the method of accounting for depreciation of fixed assets and from a previous accounting change prescribed by generally accepted accounting principles which now require recognizing employees' vacation balances as a liability of the Enterprise Fund.

The Governmental Funds, excluding the Public Facilities Corporations, had $38,805,394 in unreserved, undesignated equity at the end of the year, up from $22,847,853 at the close of the prior year. This balance will be used to help finance the 1986-87 budget.

Debt Administration

The County finances its cash requirements prior to collection of taxes by short term borrowing.

The County has entered into capital lease obligations under lease/purchase agreements for various County buildings and other real property with the Employees' Retirement System, and the Contra Costa County Public Facilities Corporations, organized as nonprofit public benefit corporations to assist the County in financing various public buildings and facilities.

Cash Management

Cash temporarily idle during the year was invested in accordance with Government Code 53601 which allows investment maximums of 40% in bankers acceptances, 30% in negotiable certificates of deposit, and up to 30% in commercial paper. There is no limit on investments in collateralized certificates of deposit and U.S. Government issues. The average yield on investments for the fiscal year ending June 30, 1986 was 8.013%.

General Fixed Assets

The general fixed assets of the County are those fixed assets used in the performance of general governmental functions and exclude the fixed assets of Enterprise and Internal Service Funds. As of June 30, 1986, the general fixed assets of the County amounted to $177,844,983. This amount represents the original cost of the assets and is considerably less than the current value. In accordance with generally accepted accounting principles, depreciation of general fixed assets is not recognized.

Significant Events

The Single Audit Act of 1984 requires any State or local government that receives Federal funds of at least $100,000 to have annual financial and compliance audits of the funds received. The audit must be in accordance with the requirements of the Act and with regulations promulgated by the Federal Office of Management and Budget. The basic purpose of the Act was to establish uniform requirements for audits of Federal financial assistance provided to State and local governments and to promote the efficient and effective use of audit resources. Our County has approximately 43 grants totaling $111.5 million. As required by the Act, a single audit is underway for the 1985-86 fiscal year.

Certain areas of the local economy were very strong in 1985-86. Low interest rates stimulated home sales, leading to increased Supplemental Property Tax revenues. Strong automobile sales resulted in increased Motor Vehicle in-Lieu Tax revenues.

Prospects for Future Years

The budget for 1986-87 is $469,802,106 which is $62,949,425 more than the 1985-86 budget, an increase of 15.5%. This budget includes a $10,249,144 Reserve for Contingencies. The post-Proposition 13 environment continues to impact the County. Future County financing still remains dependent upon three factors: (1) the ability and desire of the state to provide aid, (2) local economic conditions impacting the assessed values of properties, and (3) County management's success in realizing productivity improvements and corresponding cost reductions. Fiscal constraints imposed by the Board of Supervisors and prudent management on the part of staff have minimized any material adverse impacts upon the County to date.

There continues to be the potential for additional initiatives and legislation which can impact state and County finances. The impact of Gramm-Rudman may also have an effect on County financing with the possible elimination or reductions in Federal programs, especially Revenue Sharing. With approximately 46% of funding dependent upon state and Federal monies, control of both finances and programs continues to be dependent on higher levels of government. The shift away from property tax revenues introduces more uncertainty into forecasting as these other revenues are reflective of the economy and the whim of other legislative bodies.

The Tax Reform Act is expected to have a significant effect on the County's ability to issue Tax Anticipation Notes, Home Mortage Revenue Bonds, and other tax exempt issues.

The County continues to make more effective use of technology as a management tool. The County has continually dealt with problems, and through strong leadership and innovative staff has always developed the needed solutions. This demonstrated leadership and resourcefulness will enable the County to deal with future problems.

Independent Audit

For over 50 years the policy of the County has been to require an annual audit of the books of account, financial records, and transactions of all departments of the County by independent certified public accountants. This audit is performed by the firm selected by the County Grand Jury each year. This year the Grand Jury selected the firm of Peat, Marwick, Mitchell & Co.

Certificate of Achievement for Excellence in Financial Reporting

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Contra Costa County for its comprehensive annual financial report for the fourth consecutive fiscal year.

In order to be awarded a Certificate of Achievement, the County must publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. Such a report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to Certificate of Achievement Program requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

Acknowledgements

The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of the entire staff of the Auditor-Controller Department. I would like to express my appreciation to all members of the department who assisted and contributed to its preparation. I would also like to thank the members of the Board of Supervisors and the County Administrator for their interest and support in planning and conducting the financial operations of the County in a responsible and progressive manner.

Respectfully submitted,

Donald L. Bouchet
Auditor-Controller

COUNTY OF CONTRA COSTA
PUBLIC OFFICIALS
JUNE 30, 1986

ELECTED OFFICIALS

BOARD OF SUPERVISORS

TOM POWERS	DISTRICT 1
NANCY C. FAHDEN	DISTRICT 2
ROBERT I. SCHRODER	DISTRICT 3
SUNNE WRIGHT McPEAK	DISTRICT 4
TOM TORLAKSON	DISTRICT 5

DEPARTMENT HEADS

JOSEPH SUTA	ASSESSOR
DONALD L. BOUCHET	AUDITOR-CONTROLLER
JAMES R. OLSSON	CLERK-RECORDER
GARY T. YANCEY	DISTRICT ATTORNEY
RICHARD K. RAINEY	SHERIFF-CORONER
ALFRED P. LOMELI	TREASURER-TAX COLLECTOR

SUPERIOR COURT JUDGES

ROBERT G. McGRATH	ELLEN S. JAMES
RICHARD E. ARNASON	MICHAEL J. PHELAN
MAX WILCOX, JR.	COLEMAN F. FANNIN
WAYNE A. WESTOVER	E. PATRICIA HERRON
GARY E. STRANKMAN	RICHARD L. PATSEY
DAVID A. DOLGIN	NORMAN SPELLBERG
EDWARD L. MERRILL	RICHARD S. FLIER
WILLIAM A. O'MALLEY	

MUNICIPAL COURT JUDGES

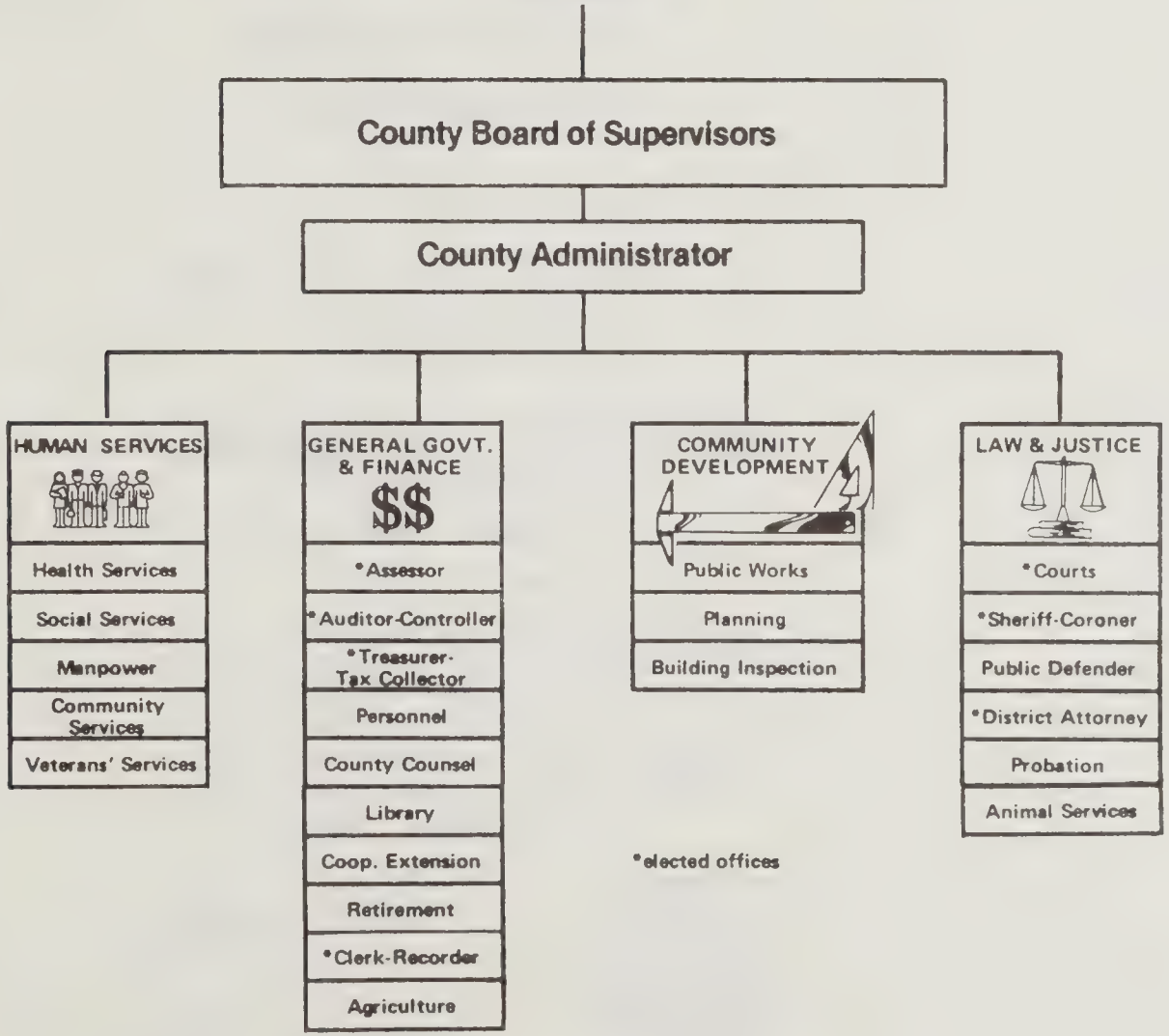
ALLEN L. NORRIS	MARK B. SIMONS
BESSIE P. DREIBELBIS	JOHN D. HATZENBUHLER
JOHN M. ALLEN	JOSEPH R. LONGACRE, JR.
GERALD A. BELLECI	JOHN C. MINNEY
SAMUEL H. MESNICK	PATRICIA A. McKINLEY
DOUGLAS R. CUNNINGHAM	WALTER D. ROGERS
BARBARA ZUNIGA	DOUGLAS E. SWAGER

APPOINTED OFFICIALS

DEPARTMENT HEADS

PHILIP J. BATCHELOR	COUNTY ADMINISTRATIVE OFFICER
VICTOR J. WESTMAN	COUNTY COUNSEL
ERNEST SIEGEL	COUNTY LIBRARIAN
DIANE IWASA	DIRECTOR OF ANIMAL SERVICES
ROBERT W. GIESE	DIRECTOR OF BUILDING INSPECTION
HARVEY BRAGDON	DIRECTOR OF COMMUNITY DEVELOPMENT
H. FISK PHELPS	DIRECTOR OF COOPERATIVE EXTENSION
CECIL L. WILLIAMS	DIRECTOR OF EMERGENCY SERVICES
BURTON J. GILBERT	DIRECTOR OF GENERAL SERVICES
MARK R. FINUCANE	DIRECTOR OF HEALTH SERVICES
HARRY D. CISTERMAN	DIRECTOR OF PERSONNEL
J. MICHAEL WALFORD	DIRECTOR OF PUBLIC WORKS
ROBERT E. JORNLIN	DIRECTOR OF SOCIAL SERVICE
JOHN H. DeFREMERY	DIRECTOR OF WEIGHTS & MEASURES
RODGER DAVIS	MARSHAL, MUNICIPAL COURTS
GERALD S. BUCK	PROBATION OFFICER
PATRICK R. MURPHY	PUBLIC DEFENDER
ERNEST E. BRADFORD	VETERANS' SERVICE OFFICER

Services of County Government



Certificate of Achievement for Excellence in Financial Reporting

Presented to

Contra Costa County, California

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 1985

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to governmental units and public employee retirement systems whose comprehensive annual financial reports (CAFR's) are judged to substantially conform to program standards.

John T. Walsh
President

Jeffrey L. Esser
Executive Director

FINANCIAL SECTION

PEAT MARWICK

AUDITORS' REPORT

The Honorable Grand Jury and the
Honorable Board of Supervisors of the
County of Contra Costa:

We have examined the combined financial statements of the County of Contra Costa as of and for the year ended June 30, 1986 as listed in the accompanying table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the aforementioned combined financial statements present fairly the financial position of the County of Contra Costa, at June 30, 1986, and the results of its operations and the changes in financial position of its proprietary fund types and similar trust funds for the year then ended, in conformity with generally accepted accounting principles which have been applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the combined financial statements of the County of Contra Costa, taken as a whole. The supplementary financial information as listed in the accompanying table of contents and the columns on the combined financial statements marked "Totals" are presented for purposes of additional analysis and are not a required part of the combined financial statements. The supplementary financial information have been subjected to the auditing procedures applied in the examination of the combined financial statements and, in our opinion, such information is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

Peat, Marwick, Mitchell & Co.

Walnut Creek, California

November 14, 1986

COUNTY OF CONTRA COSTA

Combined Balance Sheet - All Fund Types and Account Groups

June 30, 1986
(with comparative totals for June 30, 1985)

	Governmental Fund Types			
Assets	General	Special Revenue	Debt Service	Capital Projects
Cash and investments	$ 101,979,234	23,474,975	26,177,040	1,374,039
Accounts receivable and accrued revenue	18,228,974	3,465,296	34,467	628,857
Due from other funds	14,968,267	3,110,541	243,783	257,951
Advances to other funds	2,001,474	1,000,000	-	-
Inventories	1,109,315	-	-	-
Prepaid expenses and deposits	243,365	506,433	-	100,972
Taxes receivable	-	-	-	-
Fixed assets, net	-	-	-	-
Amount available in debt service funds	-	-	-	-
Amount to be provided for retirement of long-term debt	-	-	-	-
Total assets	$ 138,530,629	31,557,245	26,455,290	2,361,819
Liabilities and Fund Equity				
Liabilities:				
Warrants outstanding	-	-	-	-
Short-term obligations	70,000,000	-	-	-
Accounts payable and accrued liabilities	11,675,821	3,679,283	503,770	128,486
Employee benefits payable	-	-	-	-
Due to other funds	6,129,744	4,704,737	25,507	651,429
Welfare program advances	3,457,868	-	-	-
Deferred revenue	5,013,781	-	-	-
Capital lease obligations	-	-	-	-
Unapportioned taxes	-	-	-	-
Due to other agencies and districts	-	-	-	-
Advances from other funds	-	-	-	-
Notes payable	-	-	-	-
Bonds payable	-	-	-	-
Matured bonds and coupons payable	-	-	-	-
Total liabilites	96,277,214	8,384,020	529,277	779,915
Fund Equity:				
Contributed capital	-	-	-	-
Investment in general fixed assets	-	-	-	-
Retained earnings (deficit)	-	-	-	-
Fund Balance:				
Reserved for:				
Encumbrances	9,799,446	3,574,438	-	451,715
Inventories	1,109,315	-	-	-
Prepaid expenses and deposits	243,365	506,433	-	100,972
Advances to other funds	2,001,474	1,000,000	-	-
Employees' retirement benefits	-	-	-	-
Unreserved:				
Designated for authorized expenditures	5,629,269	-	-	-
Designated for equipment replacement	4,783,447	36,149	-	-
Undesignated	18,687,099	18,056,205	25,926,013	1,029,217
Total fund equity	42,253,415	23,173,225	25,926,013	1,581,904
Total liabilities and fund equity	$ 138,530,629	31,557,245	26,455,290	2,361,819

See accompanying notes to combined financial statements.

COUNTY OF CONTRA COSTA

Combined Balance Sheet - All Fund Types and Account Groups

June 30, 1986
(with comparative totals for June 30, 1985)

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)	
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-term Debt	June 30, 1986	June 30, 1985
409,729	25,335,250	825,218,305	-	-	1,003,968,572	832,924,215
6,076,113	412,068	31,739,385	-	-	60,585,160	56,906,363
7,491,739	867,236	16,460,935	-	-	43,400,452	31,327,706
-	-	-	-	-	3,001,474	-
407,335	-	22,835	-	-	1,539,485	1,385,342
19,771	50,000	323,319	-	-	1,243,860	1,617,928
-	-	26,703,997	-	-	26,703,997	21,325,069
11,165,904	-	-	177,844,983	-	189,010,887	161,449,066
-	-	-	-	25,926,013	25,926,013	1,053,862
-	-	-	-	63,120,776	63,120,776	51,569,723
25,570,591	26,664,554	900,468,776	177,844,983	89,046,789	1,418,500,676	1,159,559,274
-	-	34,238,924	-	-	34,238,924	15,862,474
-	-	-	-	-	70,000,000	65,000,000
4,255,703	18,513,229	23,341,029	-	-	62,097,321	54,032,526
1,749,449	-	14,827	-	10,242,422	12,006,698	11,129,956
9,331,107	277,729	22,280,199	-	-	43,400,452	31,327,706
-	-	-	-	-	3,457,868	3,788,633
-	-	-	-	-	5,013,781	1,714,072
918,980	-	-	-	14,186,136	15,105,116	9,203,069
-	-	46,118,821	-	-	46,118,821	41,208,130
-	-	286,646,051	-	-	286,646,051	242,057,939
-	-	-	-	3,443,231	3,443,231	-
-	-	-	-	4,400,000	4,400,000	-
-	-	-	-	56,775,000	56,775,000	34,836,000
-	-	-	-	-	-	399,944
16,255,239	18,790,958	412,639,851	-	89,046,789	642,703,263	510,560,449
9,423,864	-	-	-	-	9,423,864	8,687,881
-	-	-	177,844,983	-	177,844,983	152,952,493
(108,512)	7,873,596	-	-	-	7,765,084	6,665,940
-	-	-	-	-	13,825,599	14,862,710
-	-	-	-	-	1,109,315	933,406
-	-	-	-	-	850,770	1,209,877
-	-	-	-	-	3,001,474	-
-	-	487,828,925	-	-	487,828,925	436,127,263
-	-	-	-	-	5,629,269	-
-	-	-	-	-	4,819,596	4,711,402
-	-	-	-	-	63,698,534	22,847,853
9,315,352	7,873,596	487,828,925	177,844,983	-	775,797,413	648,998,825
25,570,591	26,664,554	900,468,776	177,844,983	89,046,789	1,418,500,676	1,159,559,274

COUNTY OF CONTRA COSTA

Combined Statement of Revenues, Expenditures and Changes
in Fund Balances - All Governmental Fund Types

Year ended June 30, 1986
(with comparative totals for June 30, 1985)

	Governmental Fund Types				Totals (Memorandum Only) Year ended	
	General	Special Revenue	Debt Service	Capital Projects	June 30, 1986	June 30, 1985
Revenues:						
Taxes	$ 96,990,199	40,396,802	891,693	213,777	138,492,471	120,930,858
Licenses, permits and franchises	6,244,288	1,538,198	-	-	7,782,486	5,916,760
Fines, forfeitures and penalties	4,075,895	1,665,561	-	-	5,741,456	5,152,891
Use of money and property	12,945,735	1,087,028	2,364,649	93,178	16,490,590	13,771,646
Aid from other governmental agencies	169,487,582	19,451,447	21,051	1,460,745	190,420,825	180,416,761
Charges for current services	43,200,741	4,208,414	214,000	466,800	48,089,955	44,185,952
Other revenues	2,484,797	1,154,870	600,000	1,403,765	5,643,432	1,966,771
Total revenues	335,429,237	69,502,320	4,091,393	3,638,265	412,661,215	372,341,639
Expenditures:						
Current:						
General government	36,570,008	526,397	-	-	37,096,405	29,497,489
Public protection	99,604,950	36,400,106	-	-	136,005,056	126,300,384
Health and sanitation	37,691,639	1,040,411	-	-	38,732,050	35,423,060
Public assistance	122,448,729	4,951,287	-	-	127,400,016	118,832,428
Education	118,282	6,646,912	-	-	6,765,194	6,412,315
Public ways and facilities	5,027,779	13,444,811	-	-	18,472,590	18,710,861
Recreation and culture	41,500	887,207	-	-	928,707	662,096
Debt service:						
Principal	-	-	1,386,000	-	1,386,000	371,000
Interest	3,960,599	-	3,078,581	-	7,039,180	5,004,790
Capital outlay	7,601,019	-	1,561,376	5,343,056	14,505,451	7,002,180
Total expenditures	313,064,505	63,897,131	6,025,957	5,343,056	388,330,649	348,216,603
Excess (deficiency) of revenues over (under) expenditures before other financing sources (uses)	22,364,732	5,605,189	(1,934,564)	(1,704,791)	24,330,566	24,125,036
Other financing sources (uses):						
Operating transfers in	-	-	1,196	29,083	30,279	5,965
Operating transfers out	(17,997,349)	(185,395)	-	-	(18,182,744)	(14,497,393)
Capital lease financing	7,601,019	-	-	-	7,601,019	-
Proceeds from issuance of debt	-	-	36,990,731	2,016,685	39,007,416	-
Payment to escrow for defeasance of debt	-	-	(14,304,943)	-	(14,304,943)	-
Total other financing sources (uses)	(10,396,330)	(185,395)	22,686,984	2,045,768	14,151,027	(14,491,428)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	11,968,402	5,419,794	20,752,420	340,977	38,481,593	9,633,608
Adjustments to fund balances (see note 11)	-	1,159,443	4,119,731	4,608,542	9,887,716	-
Fund balances (deficit) at beginning of year	30,285,013	16,593,988	1,053,862	(3,367,615)	44,565,248	34,931,640
Fund balances at end of year	$ 42,253,415	23,173,225	25,926,013	1,581,904	92,934,557	44,565,248

See accompanying notes to combined financial statements.

COUNTY OF CONTRA COSTA

Combined Statement of Revenues, Expenditures and Changes
in Fund Equity - Budget and Actual -
All Governmental Fund Types - Budgeted Basis

Year ended June 30, 1986

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:						
Taxes	$ 94,553,616	96,990,199	2,436,583	40,691,194	40,396,802	(294,392)
Licenses, permits and franchises	6,249,853	6,244,288	(5,565)	1,178,572	1,538,198	359,626
Fines, forfeitures and penalties	4,140,716	4,075,895	(64,821)	1,522,707	1,665,561	142,854
Use of money and property	12,020,275	12,945,735	925,460	809,987	1,087,028	277,041
Aid from other governmental agencies	171,440,590	169,487,582	(1,953,008)	19,067,495	19,451,447	383,952
Charges for current services	44,094,622	43,200,741	(893,881)	3,779,588	4,208,414	428,826
Other revenues	1,170,853	2,484,797	1,313,944	1,877,175	1,154,870	(722,305)
Total revenues	333,670,525	335,429,237	1,758,712	68,926,718	69,502,320	575,602
Expenditures:						
Current:						
General government	44,752,432	42,588,754	2,163,678	1,966,985	1,060,393	906,592
Public protection	102,870,793	101,812,210	1,058,583	49,910,804	38,240,176	11,670,628
Health and sanitation	38,116,296	38,162,089	(45,793)	2,282,469	1,131,704	1,150,765
Public assistance	125,926,431	123,341,930	2,584,501	5,034,771	4,954,108	80,663
Education	118,499	118,489	10	6,827,818	6,711,929	115,889
Public ways and facilities	8,840,004	5,237,057	3,602,947	17,398,121	14,480,414	2,917,707
Recreation and culture	139,159	41,804	97,355	1,597,114	892,845	704,269
Debt Service:						
Principal	-	-	-	-	-	-
Interest	4,391,011	3,960,599	430,412	-	-	-
Capital outlay	-	7,601,019	(7,601,019)	-	-	-
Total expenditures	325,154,625	322,863,951	2,290,674	85,018,082	67,471,569	17,546,513
Excess (deficiency) of revenues over (under) expenditures before other financing sources (uses)	8,515,900	12,565,286	4,049,386	(16,091,364)	2,030,751	18,122,115
Other financing sources (uses):						
Operating transfers in	-	-	-	-	-	-
Operating transfers out	(17,997,349)	(17,997,349)	-	-	(185,395)	(185,395)
Capital lease financing	-	7,601,019	7,601,019	-	-	-
Proceeds from issuance of debt	-	-	-	-	-	-
Payments to escrow for defeasance of debt	-	-	-	-	-	-
Total other financing sources (uses)	(17,997,349)	(10,396,330)	7,601,019	-	(185,395)	(185,395)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(9,481,449)	2,168,956	11,650,405	(16,091,364)	1,845,356	17,936,720
Adjustments to fund balances (see note 11)	-	-	-	1,159,443	1,159,443	-
Add reserve for encumbrances	9,799,446	9,799,446	-	3,574,438	3,574,438	-
Fund balances (deficit) at beginning of year	30,285,013	30,285,013	-	16,593,988	16,593,988	-
Fund balances at end of year	$ 30,603,010	42,253,415	11,650,405	5,236,505	23,173,225	17,936,720

See accompanying notes to combined financial statements.

COUNTY OF CONTRA COSTA

Combined Statement of Revenues, Expenditures and Changes
in Fund Equity - Budget and Actual -
All Governmental Fund Types - Budgeted Basis

Year ended June 30, 1986

Debt Service Funds			Capital Projects Funds			Totals (Memorandum Only)		
Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
861,701	891,693	29,992	125,000	213,777	88,777	136,231,511	138,492,471	2,260,960
-	-	-	-	-	-	7,428,425	7,782,486	354,061
-	-	-	-	-	-	5,663,423	5,741,456	78,033
-	2,364,649	2,364,649	101,200	93,178	(8,022)	12,931,462	16,490,590	3,559,128
-	21,051	21,051	7,487,804	1,460,745	(6,027,059)	197,995,889	190,420,825	(7,575,064)
-	214,000	214,000	-	466,800	466,800	47,874,210	48,089,955	215,745
-	600,000	600,000	6,242,935	1,403,765	(4,839,170)	9,290,963	5,643,432	(3,647,531)
861,701	4,091,393	3,229,692	13,956,939	3,638,265	(10,318,674)	417,415,883	412,661,215	(4,754,668)
-	-	-	-	-	-	46,719,417	43,649,147	3,070,270
-	-	-	-	-	-	152,781,597	140,052,386	12,729,211
-	-	-	-	-	-	40,398,765	39,293,793	1,104,972
-	-	-	-	-	-	130,961,202	128,296,038	2,665,164
-	-	-	-	-	-	6,946,317	6,830,418	115,899
-	-	-	-	-	-	26,238,125	19,717,471	6,520,654
-	-	-	-	-	-	1,736,273	934,649	801,624
371,000	1,386,000	(1,015,000)	-	-	-	371,000	1,386,000	(1,015,000)
1,006,149	3,078,581	(2,072,432)	-	-	-	5,397,160	7,039,180	(1,642,020)
-	1,561,376	(1,561,376)	14,081,900	5,794,771	8,287,129	14,081,900	14,957,166	(875,266)
1,377,149	6,025,957	(4,648,808)	14,081,900	5,794,771	8,287,129	425,631,756	402,156,248	23,475,508
(515,448)	(1,934,564)	(1,419,116)	(124,961)	(2,156,506)	(2,031,545)	(8,215,873)	10,504,967	18,720,840
-	1,196	1,196	-	29,083	29,083	-	30,279	30,279
-	-	-	-	-	-	(17,997,349)	(18,182,744)	(185,395)
-	-	-	-	-	-	-	7,601,019	7,601,019
-	36,990,731	36,990,731	-	2,016,685	2,016,685	-	39,007,416	39,007,416
-	(14,304,943)	(14,304,943)	-	-	-	-	(14,304,943)	(14,304,943)
-	22,686,984	22,686,984	-	2,045,768	2,045,768	(17,997,349)	14,151,027	32,148,376
(515,448)	20,752,420	21,267,868	(124,961)	(110,738)	14,223	(26,213,222)	24,655,994	50,869,216
4,119,731	4,119,731	-	4,608,542	4,608,542	-	9,887,716	9,887,716	-
-	-	-	451,715	451,715	-	13,825,599	13,825,599	-
1,053,862	1,053,862	-	(3,367,615)	(3,367,615)	-	44,565,248	44,565,248	-
4,658,145	25,926,013	21,267,868	1,567,681	1,581,904	14,223	42,065,341	92,934,557	50,869,216

COUNTY OF CONTRA COSTA

Combined Statement of Revenues, Expenses and Changes
in Retained Earnings (Deficit)/Fund Balance -
All Proprietary Fund Types and Similar Trust Funds

Year ended June 30, 1986
(with comparative totals for June 30, 1985)

	Proprietary Fund Types		Fiduciary Fund Type	Totals (Memorandum Only) Year ended	
	Enterprise	Internal Service	Pension Trust	June 30, 1986	June 30, 1985
Revenues:					
Use of money and property	$ -	1,722,436	41,599,254	43,321,690	43,359,927
Charges for current services	57,301,949	11,205,162	3,342	68,510,453	71,261,869
Contributions	-	-	28,070,671	28,070,671	21,672,561
Gain (loss) on disposal or retirement of trust investments	-	-	12,964,396	12,964,396	(3,566,309)
Total revenues	57,301,949	12,927,598	82,637,663	152,867,210	132,728,048
Expenses:					
Salaries and employee benefits	36,750,795	141,830	290,419	37,183,044	36,044,355
Services and supplies	37,336,509	2,548,704	136,479	40,021,692	42,272,419
Depreciation and amortization	1,079,586	-	-	1,079,586	972,198
Benefits and claims	-	8,001,452	30,509,103	38,510,555	34,692,261
Total expenses	75,166,890	10,691,986	30,936,001	116,794,877	113,981,233
Operating income (loss)	(17,864,941)	2,235,612	51,701,662	36,072,333	18,746,815
Nonoperating revenue - net	700,729	-	-	700,729	578,822
Operating transfers in	17,997,799	-	-	17,997,799	14,289,884
Operating transfers out	(29,533)	-	-	(29,533)	-
Net income	804,054	2,235,612	51,701,662	54,741,328	33,615,521
Depreciation on fixed assets financed by grants	73,382	-	-	73,382	52,781
Adjustments to beginning retained earnings (deficit) (note 11)	1,266,647	(3,280,551)	-	(2,013,904)	3,678,247
Retained earnings (deficit)/fund balance at beginning of year	(2,252,595)	8,918,535	436,127,263	442,793,203	405,446,654
Retained earnings (deficit)/fund balance at end of year	$ (108,512)	7,873,596	487,828,925	495,594,009	442,793,203

See accompanying notes to combined financial statements.

COUNTY OF CONTRA COSTA

Combined Statement of Changes in Financial Position -
All Proprietary Fund Types and Similar Trust Funds

Year ended June 30, 1986
(with comparative totals for June 30, 1985)

	Proprietary Fund Types		Fiduciary Fund Type	Totals (Memorandum Only)	
				Year ended	
	Enterprise	Internal Service	Pension Trust	June 30, 1986	June 30, 1985
Funds provided (used) by operations:					
Net income	$ 804,054	2,235,612	51,701,662	54,741,328	33,615,521
Items not requiring (providing) the use of funds:					
Depreciation and amortization	1,079,586	-	-	1,079,586	972,198
Transfer of assets	735,983	-	-	735,983	(463,469)
Total funds provided by operations	2,619,623	2,235,612	51,701,662	56,556,897	34,124,250
Increase in accounts payable and accrued liabilities	259,872	-	8,752,609	9,012,481	2,206,721
Increase in employee benefits payable	-	-	14,112	14,112	144,074
Increase in amounts due to other funds	1,980,228	-	-	1,980,228	54,902
Decrease in accounts receivable and accrued revenue	2,445,314	141,647	1,040,216	3,627,177	2,863,479
Decrease in inventories	24,018	-	-	24,018	-
Decrease in prepaid expenses and deposits	2,761	-	12,332	15,093	-
Decrease in amounts due from other funds	-	-	-	-	5,131,536
Increase in capital lease obligations	347,998	-	-	347,998	-
Total funds provided	7,679,814	2,377,259	61,520,931	71,578,004	44,524,962
Funds used for:					
Increase in accounts receivable and accrued revenue	-	-	-	-	1,997,560
Increase in amounts due from other funds	4,819,985	473,155	611,024	5,904,164	-
Increase in inventories	-	-	-	-	30,152
Increase in prepaid expense and deposits	-	-	-	-	31,855
Increase in fixed assets, net	3,675,535	-	-	3,675,535	544,926
Decrease in warrants outstanding	-	-	24,497	24,497	-
Decrease in accounts payable and accrued liabilities	-	607,140	-	607,140	590,099
Decrease in employee benefits payable	224,294	-	-	224,294	13,025
Decrease in amounts due to other funds	-	13,083	387,644	400,727	7,292,723
Decrease in capital lease obligations	-	-	-	-	59,853
Adjustment to beginning retained earnings	(1,266,647)	3,280,551	-	2,013,904	(3,678,247)
Total funds used	7,453,167	4,373,929	1,023,165	12,850,261	6,881,946
Net increase (decrease) in cash and investments	226,647	(1,996,670)	60,497,766	58,727,743	37,643,016
Cash and investments at beginning of year	183,082	27,331,920	426,476,913	453,991,915	416,348,899
Cash and investments at end of year	$ 409,729	25,335,250	486,974,679	512,719,658	453,991,915

See accompanying notes to combined financial statements.

COUNTY OF CONTRA COSTA

Notes to Combined Financial Statements

June 30, 1986

(1) Definition of Reporting Entity

The County of Contra Costa (the "County") is a political subdivision created by the State of California. As such, it can exercise the powers specified by the Constitution and statutes of the State. The County is governed by a five member elected Board of Supervisors.

The County reporting entity includes all significant organizations, departments and agencies over which the Board of Supervisors exercises oversight and budgeting responsibilities. Oversight responsibility is determined on the basis of appointment or selection of the governing board, designation of management, ability to significantly influence operations, accountability for fiscal matters and the scope of public service. Included in the County reporting entity are the following: the County's General Fund, Public Facilities Corporation, Juvenile Facilities Corporation, Redevelopment Agency, Pension Trust Fund, Special Districts under the Board, other Special Revenue Funds, Capital Projects Funds, Debt Service Funds, Internal Service Funds, Long-term Debt Account Group, General Fixed Assets Account Group, and the enterprise operations of the Hospital, Health Maintenance Organization, Airport and Special Aviation.

The reporting entity excludes certain separate legal entities which may have "Contra Costa" in their title, or which are required to keep their funds in the County Treasury or receive their tax apportionment from the County. Examples are school districts, community college districts, cities, various redevelopment agencies established by local city governments, the Bay Area Rapid Transit District, the Metropolitan Transit Authority, and a variety of special purpose districts for cemeteries, mosquito abatement, recreation and parks, etc. These entities are autonomous organizations with their own governmental powers and constituencies and over which the Board of Supervisors has no oversight responsibility. Accordingly, they are not included in the acccompanying combined financial statements, except as to their assets held by the County (principally cash and investments held by the County Treasurer) as discussed under "Fiduciary Funds."

(2) Summary of Significant Accounting Policies

The accounting policies of the County of Contra Costa conform to generally accepted accounting principles as applicable to governmental entities. The following is a summary of the more significant policies:

A. Basis of Presentation - Fund Accounting

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund or account group are accounted for within a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity/retained earnings, revenues, and expenditures/expenses as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by fund type in the combined financial statements as follows:

GOVERNMENTAL FUND TYPES

General Fund -- The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

(Continued)

(2) Summary of Significant Accounting Policies, Continued

GOVERNMENTAL FUNDS, CONTINUED

Special Revenue Funds -- Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts, debt service funds, or major capital projects) that are legally restricted to expenditures for specified purposes.

Debt Service Funds -- Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt obligation principal, interest and related costs.

Capital Projects Funds -- Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary fund types.

PROPRIETARY FUND TYPES

Enterprise Funds -- Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises -- where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds -- Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other governments, on a cost-reimbursement basis, including the County's self-insurance activities.

FIDUCIARY FUND TYPES

Trust and Agency Funds -- Trust and Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include Expendable Trust, Pension Trust, and Agency Funds. The Pension Trust Fund is accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. Expendable Trust Funds are accounted for in essentially the same manner as governmental funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Included in the Trust and Agency Funds at June 30, 1986, are the assets and liabilities of the employees deferred compensation plan. Such assets are recorded at their fair market value and amounted to $8,515,368.

ACCOUNT GROUPS

General Fixed Assets Account Group -- This group of accounts is established to account for recorded fixed assets of the County, other than those accounted for in the proprietary fund types.

General Long-Term Debt Account Group -- This group of accounts is established to account for all general long-term obligations, including accumulated vaction of the County, except those accounted for in the proprietary fund types.

(Continued)

(2) Summary of Significant Accounting Policies, Continued

B. Basis of Accounting

The modified accrual basis of accounting is followed by the Governmental Fund Types and the Agency Funds. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available. Receipts for licenses, permits and franchises, fines, forfeitures and penalties, charges for current services, use of money and property and other revenues are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time. Revenues from secured property taxes are recorded under the alternate method of apportionment as described in note 4. Revenues from unsecured property taxes are recorded when apportioned, based on receipt. Anticipated refunds of taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain.

Expenditures are recognized when the liability is incurred, with the exception of principal and interest on general long-term debt, which is recognized when due.

All Proprietary Fund Types and the Pension Trust Fund are accounted for using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when they are earned, and expenses are recognized when they are incurred.

C. Budget and Budgetary Accounting

In accordance with the provisions of Sections 29000 and 29143 inclusive of the Government Code and other statutory provisions, commonly known as the County Budget Act, the County prepares and legally adopts a budget on or before August 30 for each fiscal year. Budgets are adopted for the General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Funds. Budgets are not adopted for the Public Facilities Corporation or the Juvenile Facilities Corporation, whose operations have been included in the Debt Service Funds, as the corporations' activities are budgeted for and monitored by their respective Boards of Directors.

Budgets are adopted on the modified accrual basis including encumbrances to reflect estimated revenues and expenditures. Comparisons of budget to actual operating results for these funds are presented on a budgetary basis, since actual expenditure amounts include encumbrances.

Expenditures are controlled on the object level within departments for all adopted budgets. Any amendments of appropriations for a department, or transfers of appropriations between departments are approved by the Board of Supervisors, as are supplemental appropriations necessary and normally financed by unanticipated revenues received during the year. The Board has delegated authority to the County Administrator to approve transfers of appropriations between objects within a department. Budgeted amounts are reported as amended. Any individual amendments were not material in relation to the original appropriations. All appropriations lapse at year end.

(Continued)

(2) Summary of Significant Accounting Policies, Continued

D. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Funds. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not constitute expenditures or liabilities.

E. Investments

Investments are stated at cost which approximates market.

F. Inventory

Inventory is valued at the lower of cost (on a first-in, first-out basis) or market. The cost is recorded as an expenditure at the time individual inventory items are purchased (the purchase method). The General Fund's reserve of fund balance for inventory is equal to the amount of its inventory to indicate that a portion of the fund balance is not available for future appropriation.

G. Fixed Assets

Fixed assets are valued at historical cost. Contributed fixed assets are recorded at fair market value at the time received. Certain assets, for which actual costs are not available, have been valued on the basis of a professional valuation which determined their approximate historical cost.

Governmental Fund Types:

Fixed assets used in Governmental Fund Type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems, are not capitalized along with other general fixed assets. No depreciation has been provided on general fixed assets.

Proprietary Fund Types:

Depreciation has been provided using the straight-line method over the following estimated useful lives:

Buildings	25-40 years
Improvements	10-20 years
Equipment	3-20 years

(Continued)

(2) Summary of Significant Accounting Policies, Continued

H. Vacation and Sick Leave

Under terms of union contracts, County employees are granted vacation and sick leave in varying amounts. In the event of termination, an employee is reimbursed for accumulated vacation days. Employees are not reimbursed for accumulated sick leave. Accrued vacation at June 30, 1986 is $12,006,698, including $10,242,422 attributable to the General Fund and Special Revenue Funds. The latter amount is not expected to be fully liquidated in the following year with expendable or available financial resources and County management has determined that it is not feasible to determine the short term portion of such amount. Therefore, the entire payable is reflected in the General Long-Term Debt Account Group.

I. Comparative Data

Comparative total data for the prior year have been presented in the accompanying combined financial statements in order to provide an understanding of changes in the County's financial position and operations. However, comparative data (i.e., presentation of prior year totals by fund type) have not been presented.

J. Total Columns on Combined Statements

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles nor is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

(3) Pension Trust Fund Investments

At June 30, 1986, the cost and estimated market value of securities in the Pension Trust Fund (Employee Retirement System) are as follows:

	Book Value	Market
Equity Securities	$ 162,948,768	210,261,079
Debt Securities	277,342,623	294,871,171
	$ 440,291,391	505,132,250

(4) Property Tax

The County is responsible for assessing, collecting, and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property which is situated in the County as of the preceding March 1. Property taxes on the secured roll are due in two installments: November 1 and February 1 of the fiscal year. If unpaid, such taxes become delinquent on December 10 and April 10, respectively. Property taxes on the unsecured roll are due on the lien date, (March 1), and become delinquent, if unpaid, on August 31.

Property taxes are recorded as revenue and receivables when apportioned, in the fiscal year of the levy. The County apportions secured property tax revenue in accordance with the alternate method of distribution prescribed by Section 4705 of the State Revenue and Taxation Code. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll (approximately October 1 of each year).

(Continued)

(4) Property Tax, Continued

Under the alternate apportionment method, specified amounts of penalties, interest collected on delinquent secured taxes, and funds from sales of tax-deeded properties are held in trust in the Secured Tax Losses Reserve Fund. This reserve is used to fund the apportionment of taxes. In accordance with the modified accrual basis of accounting, property taxes which have been collected in advance of the levy year have been recorded as deferred property tax revenues.

Effective July 1, 1983, the County enacted a system of supplemental property taxes based on changes in assessed values between the date of real property sales and construction and the next normal assessment date. The additional supplemental property taxes are prorated from the first of the month following the date of such occurrence.

(5) Fixed Assets

Following is a summary of changes in general fixed assets for the year ended June 30, 1986:

	Balance July 1, 1985	Additions	Deletions	Balance June 30, 1986
Land	$ 8,799,936	3,989,267	-	12,789,203
Buildings and improvements	82,202,615	3,384,522	2,564,122	83,023,015
Buildings and improvements: lease purchase	28,025,824	16,307,137	138,106	44,194,855
Equipment	30,133,003	4,049,260	1,243,542	32,938,721
Equipment: lease purchase	3,791,115	1,622,559	514,485	4,899,189
Total	$ 152,952,493	29,352,745	4,460,255	177,844,983

Proprietary Fund Type fixed assets at June 30, 1986 were as follows:

	Hospital	Health Maintenance Organization	Airport	Total Enterprise Funds
Land	$ 360,024	-	680,336	1,040,360
Buildings and improvements	9,793,120	59,067	5,250,610	15,102,797
Equipment	2,916,364	57,639	48,390	3,022,393
Equipment: lease purchase	1,368,037	412,762	-	1,780,799
	14,437,545	529,468	5,979,336	20,946,349
Less accumulated depreciation and amortization	7,134,059	382,112	2,264,274	9,780,445
Net fixed assets	$ 7,303,486	147,356	3,715,062	11,165,904

(Continued)

(6) Due to/from Other Funds

Account balances at June 30, 1986, in thousands of dollars are as follows:

	Due from Other Funds	Due to Other Funds
General Fund	$ 14,968	6,130
Special Revenue Funds:		
Fire Protection	80	585
Sanitation	1	257
Service Areas	173	319
Police Services	73	498
Flood Control	1,710	2,035
Courthouse Facilities	60	10
Other Special Revenue	88	8
Road	783	712
Federal Revenue Sharing	34	188
Criminal Justice	88	-
Library	21	92
Debt Service Funds:		
Sanitation Bonds	241	26
Recreation and Park Bonds	3	-
Capital Projects Funds:		
Los Medanos Project	37	7
Redevelopment Agency	221	644
Enterprise Funds:		
Airport	54	15
Special Aviation	-	4
Hospital	5,228	6,449
Health Maintenance Organization	2,209	2,863
Internal Service Funds:		
Self-Insurance	867	278
Trust and Agency:		
Employees Retirement System	2,329	31
Districts under Local Boards	292	337
Tax Collection Districts	885	642
School Districts	8,681	8,119
Departmental Trusts	2,321	9,769
Tax Distribution Trusts	1,953	3,382
	$ 43,400	43,400

(Continued)

(7) Short Term Notes

On June 30, 1986, the County had short term optional tax and revenue anticipation notes outstanding of $70,000,000. One series of notes, aggregating $35,000,000, incurred interest at a rate of 4.1% per annum. The remaining series, aggregating $35,000,000, incurred interest at rates ranging from 3.85% to 8.5% per annum. These notes, issued July 1, 1985, were redeemed on July 31, 1986 from taxes and other revenues transferred to a fiscal agent during the fiscal year. Total interest incurred on these notes during 1985-86 was $3,498,274, with an additional $248,336 incurred in July, 1986.

(8) Lease Commitments

The County has leasing arrangements covering various County land, buldings and equipment as follows:

Capital Leases

Included in fixed assets are various County buildings under lease/purchase agreements with the Employees' Retirement Association. The County has an option to purchase each of the properties at any time during the term of each lease for the remaining amount of the capital lease obligation, subject in some cases to a premium ranging from 5.0 percent to 9.5 percent of such remaining amount. In the event the County does not exercise its option to purchase a building, the Retirement Association has the option to purchase the County land on which the building is located at its fair market value at the time the lease terminates. The County also has lease/purchase agreements with non-profit Public Facilities Corporations. The buildings under these lease agreements are included in the County's general fixed assets. The obligations related to the Public Facilities Corporations are included in the County's general long-term debt and are summarized in note 9.

Operating Leases

Total rental expense for the year ended June 30, 1986 for all operating leases and month-to-month lease arrangements amounted to $4,439,241 for the General Fund, $1,353,551 for the Special Revenue Funds, and $865,000 for the Enterprise Funds.

At June 30, 1986, the future minimum rental payments required under operating leases for buildings and equipment, other than month-to-month lease arrangements, are as follows:

Fiscal year ending June 30,	General Fund	Special Revenue Funds	Hospital Enterprise Fund
1987	$ 3,051,415	18,165	428,789
1988	2,409,492	11,340	279,733
1989	1,846,856	2,200	15,673
1990	1,326,947	1,800	1,547
1991	882,560	750	-
Thereafter	4,787,227	-	-
	$ 14,304,497	34,255	725,742

(Continued)

(9) General Long-term Obligations

Following is a summary of changes in long-term obligations for the year ended June 30, 1986 (in thousands):

	Balance July 1, 1985	Additions	Retirements	Balance June 30, 1986
General Long-term Debt				
Accumulated vacation	$ 9,156	1,107	21	10,242
Capital lease obligations	8,632	7,601	2,047	14,186
Special revenue general obligation bonds	9,886	-	406	9,480
Public facilities corporation revenue bonds	24,950	36,990	14,645	47,295
Advances from other funds	-	3,443	-	3,443
Notes payable	-	4,400	-	4,400
	$ 52,624	53,541	17,119	89,046
Enterprise Fund Debt				
Accumulated vacation	$ 1,974	7	232	1,749
Capital lease obligations	571	763	415	919
	$ 2,545	770	647	2,668

Following is a schedule of debt payment requirements to maturity for long-term obligations, excluding Advances from other funds , Notes payable, and Accumulated vacation, outstanding at June 30, 1986 (in thousands):

Fiscal year ending June 30,	Capital Lease Obligations	Special Revenue General Obligation Bonds	Public Facilities Corporation Bonds	Enterprise Leases	Total
1987	$ 3,568	1,156	4,218	519	9,461
1988	2,755	1,157	4,951	379	9,242
1989	1,944	1,145	4,979	118	8,186
1990	1,505	1,102	5,480	-	8,087
1991	1,293	1,098	5,497	-	7,888
1992-1996	6,254	4,818	20,812	-	31,884
1997-2001	5,907	4,427	22,052	-	32,386
Thereafter	186	2,540	27,024	-	29,750
Total	23,412	17,443	95,013	1,016	136,884
Less amount representing interest	9,226	7,963	47,718	97	65,004
Liability at June 30, 1986	$ 14,186	9,480	47,295	919	71,880

Advances from other funds represent advances made by the County's General and Special Revenue Funds to the County Redevelopment Agency Fund, which are expected to be repaid from tax increment financing in future years. Such advances are not expected to be repaid in the fiscal year ending June 30, 1987. Accordingly, the liability has been recorded in the General Long-Term Debt Account Group. Interest is accrued at the prevailing rates which vary with the prime interest rate or 12% per annum, whichever is less.

(Continued)

(9) General Long-term Obligations, Continued

Notes payable represents amounts due to third parties related to the County Redevelopment Agency's purchases of land. The notes are secured by deeds of trust and bear interest at the lower of the prime rate of interest or 12% per annum, with payment of interest due either monthly or annually. One note, aggregating $4,000,000, is due on December 31, 1987, with the remaining $400,000 note due on December 5, 1992.

Individual issues of bonds and certificates of participation payable at June 30, 1986 are as follows (in thousands):

Issue	Original Issue	Annual Installments	Final Payment	Interest Rates	Payable at 6/30/86
PUBLIC FACILILTIES CORPORATION BONDS (A)					
Lease Revenue Bonds					
Juvenile hall	$ 2,380	$ 140-215	1993	6.25%	$ 1,235
40 Muir Road, 630 Court	3,850	160-470	1998	6.8-8.8	3,465
Certificates of Participation					
30 Muir Road, 610 Court	4,615	115-300	1997	6.5-9.4	4,215
Bisso Lane	1,810	60-155	1992	6.0-8.5	1,575
651 Pine Street & 1750 Oak Park Boulevard	14,990	185-780	2004	5.5-9.10	14,805
Court Annex, East SS	22,000	515-2,080	2008	6.0-8.20	22,000
					47,295
SPECIAL REVENUE GENERAL OBLIGATION BONDS (B)					
Fire protection	400	30-35	1989	4.5-4.6	95
Sanitation	4,760	231-1,066	2002	3.875-11.75	3,525
Recreation and park	6,750	135-540	2004	8.0-7.5	5,765
Storm drainage	200	5	2005	4.0-4.25	95
					9,480
Total					$ 56,775

(A) Debt service payments are made from lease payments by the County General Fund and Library Fund to the Public Facilities Corporation.

(B) Debt service payments are made from restricted property taxes and other revenues recorded in the Debt Service Funds.

There are a number of limitations and restrictions contained in the various bond indentures. County management believes that the County is in compliance with all significant limitations and restrictions.

(Continued)

(10) Defeasance of Debt

In September 1985, the Public Facilities Corporation defeased a $13,800,000 certificate of participation issue which was originally issued to acquire properties located at 651 Pine Street and 1750 Oak Park Boulevard. The funds used to defease this issue were acquired through a new issue of certificates of participation in the principal amount of $14,990,000.

As determined by independent consultants, $14,304,943 was placed in escrow with Bank of America NT & SA, San Francisco, California to pay the remaining principal balance of $13,665,000 on the original certificates plus interest on the earliest available retirement dates. At June 30, 1986, the amount outstanding on the defeased debt was $13,525,000.

(11) Adjustments to Fund Balances

The Hospital Enterprise Fund's fund equity was increased $1,266,647 to recognize the transfer of improvements made at Los Medanos Hospital from the Capital Projects Funds.

The Redevelopment Agency Fund's fund balance (a Capital Projects Fund Type) was increased $5,767,985 to recognize loans, notes and advances from other funds as General Long-term Debt, since these transactions are not expected to be repaid in the coming year. These transactions had been classified as short-term debt or expenditures in previous fiscal years. In addition, the Redevelopment Agency Fund's fund balance was decreased by $1,159,443, and the Other Special Revenue Fund's fund balance was increased by a corresponding amount, to facilitate the reclassification of a fund from a Capital Projects Fund Type to a Special Revenue Fund Type.

During fiscal 1985-86, the Public Facilities Corporation was reclassified as a Debt Service Fund rather than as an Internal Service Fund. To facilitate this reclassification, the June 30, 1985 fund equity of the Public Facilities Fund of $3,280,551 was reduced from beginning fund balance of the Internal Service Funds and added to the beginning fund balance of the Debt Service Funds. In addition, the beginning fund equity of the Public Facilities Fund was increased $839,180 to reflect the operations of the Contra Costa County Juvenile Facilities Corporation since its inception through June 30, 1985 as these operations had not previously been reported. Previously, the bonds payable and the capital lease assets of the corporation had been included in the general purpose financial statements.

(12) Deficit Fund Balances

At June 30, 1986, the County Hospital Enterprise Fund had a deficit retained earnings balance of $1,585,375. It is anticipated that part of this deficit will be funded through a reduction in operating expenditures, increased revenue, and subsidies from the General Fund in the 1986-87 fiscal year. It is also anticipated that a portion of the deficit, which is related to the excess of depreciation over capital expenditures and to the long-term vacation liability accrual, will remain for one or more fiscal years.

The Medical Liability Insurance Internal Service Fund had a deficit retained earnings of $320,132. This deficit is expected to be recovered by increased contributions from the General Fund and Hospital Enterprise Fund.

The Special Aviation Enterprise Fund had a deficit retained earnings of $971. This deficit will be funded by the annual State allocation in 1986-87.

(Continued)

(13) Pension Plan

The County has a contributory pension plan covering substantially all of its employees. The County's pension expense for the fiscal year ended June 30, 1986 is $23,869,516, which includes amortization of past service cost by July 1, 2010. Employee contributions for the year ended June 30, 1986 approximated $4,465,500. Contributions made by Special Districts and Special District Employees for the year ended June 30, 1986 approximated $2,261,000 and $613,000, respectively.

The County's funding policy is to make contributions to the plan based upon rates adopted by the Board of the Contra Costa County Employees Retirement Association and the County Board of Supervisors. The difference between the actuarially determined pension contribution and the actual contributions made by the County to the plan was funded by a transfer from the fund surplus of the plan.

At January 1, 1986, the date of the most recent actuarial valuation, the present value of accumulated plan benefits are summarized as follows:

Actuarial present value of accumulated plan benefits:	
Vested	$ 529,205,000
Nonvested	8,630,000
	537,835,000
Less net assets available for benefits	474,895,000
Unfunded actuarial present value of accumulated plan benefits	$ 62,940,000

The assumed rate of return used in determining the actuarial present value of accumulated plan benefits is 8.5%. Net assets available for benefits are stated at their actuarial book value as determined by the plan's actuary. The market value of net assets available for benefits at January 1, 1986 was $502,766,864.

(14) Segment Information for Enterprise Funds

Financial data for the Enterprise Funds for the year ended June 30, 1986, are as follows:

	Airport	Special Aviation	Hospital	Health Maintenance Organization	Total Enterprise Funds
Operating revenues	$ 868,635	-	38,740,528*	17,692,786	57,301,949
Operating expenses (other than depreciation)	807,547	-	53,800,590	19,479,167	74,087,304
Depreciation and amortization	169,810	-	812,721	97,055	1,079,586
Operating loss	(108,722)	-	(15,872,783)	(1,883,436)	(17,864,941)
Non-operating revenues, net	603,295	97,434	-	-	700,729
Operating transfers in	-	-	16,112,088	1,885,711	17,997,799
Operating transfers out	-	-	(29,533)	-	(29,533)
Net income	$ 494,573	97,434	209,772	2,275	804,054

(Continued)

(14) Segment Information for Enterprise Funds, Continued

	Airport	Special Aviation	Hospital	Health Maintenance Organization	Total Enterprise Funds
Property, plant and equipment:					
Additions	$ 450,222	-	3,408,996	5,173	3,864,391
Deletions	-	-	188,628	228	188,856
Net working capital	207,091	2,699	1,375,950	664,170	2,249,910
Total assets	4,318,735	3,185	18,056,556	3,192,115	25,570,591
Capital lease obligations	-	-	838,531	80,449	918,980
Total equity	$ 3,935,540	(971)	5,355,847	24,936	9,315,352

*Net of provisions for bad debts and contractual adjustments of $3,696,060 and $10,431,800, respectively.

Accounts receivable and accrued revenue of the Hospital Enterprise Fund are reflected net of allowances for bad debts and contractual adjustments of $21,513,399 and $5,298,064, respectively.

As of June 30, 1986, the Hospital Enterprise Fund had borrowed approximately $5,228,000 from various County funds.

The County pays a subsidy to the Hospital Enterprise Fund to provide resources to the fund for the operating costs of the Hospital which are in excess of the operating revenues. Subsidies for the last three years are as follows:

Year ended June 30,	Contribution to Hospital
1984	$ 23,023,000
1985	14,290,000
1986	17,998,000

(15) Transfers To/From Other Funds

Transfers between funds during the year ended June 30, 1986 are summarized as follows:

	Transfers to					
Transfers From	Capital Projects Funds	Debt Service Funds	Enterprise Fund	Health Maintenance Organization Enterprise Fund	Trust and Agency Funds	Total
General Fund	$ -	-	16,112,088	1,885,261	-	17,997,349
Special Revenue Funds	-	1,023	-	-	184,372	185,395
Hospital Enterprise Fund	29,083	-	-	450	-	29,533
Trust and Agency Funds	-	173	-	-	-	173
Total	$ 29,083	1,196	16,112,088	1,885,711	184,372	18,212,450

(Continued)

(16) Excess of Expenditures over Appropriations

For the year ended June 30, 1986, the Recreation and Park Debt Service Fund expenditures of $575,587 exceeded appropriations of $575,580. In addition, Los Medanos Capital Project Fund expenditures of $117,453 exceeded appropriations of $58,719.

(17) Mortgage Revenue Bonds

Home mortgage revenue bonds have been issued to provide mortgage loans secured by first trust deeds on newly constructed and existing residences. The program provides low interest rate mortgage loans to persons unable to qualify for conventional mortgages at market rates. The original issue amounts for the program have been as follows:

Year	Original Issue
1982	$ 62,400,000
1983	37,100,000
1984	57,562,609
1985	58,999,782

The bonds do not constitute an indebtedness of the County. The bonds are payable solely from payments made on and secured by a pledge of the acquired mortgage loans and certain funds and other monies held for the benefit of the bond holders pursuant to the bond indentures. These bonds are not payable from any revenues or assets of the County, and neither the full faith and credit nor the taxing authority of the County, the State or any political sub-division thereof is obligated to the payment of the principal or interest on the bonds. Accordingly, no liability has been recorded in the General Long-Term Debt Account Group.

(18) Commitments and Contingencies

A. Insurance

The County is entirely self-insured for claims relating to public liability (excluding the airport, which is insured), automobile accidents, medical malpractice and workers' compensation and unemployment. In addition, the County is self-insured for costs of its employees' dental and its management employees' long-term disability programs. Internal Service funds are used to account for the County's self-insurance activities. It is the County's policy to provide in each fiscal year, by charges to affected operating funds, amounts sufficient to cover the estimated charges for self-insured claims. Charges to operating funds are recorded as expenditures of such funds and revenues of the Internal Service funds. Accruals and payments of claims are recorded in the Internal Service funds. Claims incurred but not reported have been accrued.

B. Grants

The County participates in a number of Federal and State grant programs subject to financial and compliance audit by the grantors or their representatives. Audits of certain grant programs, including the year ended June 30, 1986, have not yet been conducted. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. The County believes that such disallowances, if any, would not have a material effect on the combined financial statements.

(Continued)

(18) Commitments and Contingencies, Continued

C. Contracts

During the year ended June 30, 1986, the Public Facilities Corporation entered into three contracts for the construction of the Contra Costa County Board of Education Central Office Building, the Superior Court Annex, and the East County Social Service Building.

The Corporation has entered into the following contracts concerning the buildings which are to be constructed:

Property	Expected Completion Date	Current* Contracted Price	Payments to Contractors	Contract Liability at June 30, 1986
Board of Education	May, 1987	$ 4,101,455	225,824	3,875,631
Superior Court Annex	December, 1987	6,640,433	-	6,640,433
East County Social Service Building	December, 1987	4,195,243	-	4,195,243
		$ 14,937,131	225,824	14,711,307

*The original contract price for the Board of Education Office Building was $4,400,000. However, subsequent change orders reduced the amount by $298,545.

(19) Subsequent Events

1986-87 Tax and Revenue Anticipation Notes

On July 1, 1986, the County issued short-term optional put tax and revenue anticipation notes of $75,000,000. One series of notes, aggregating $50,000,000, will incur interest at an initial rate of 4.0% per annum. The remaining series, aggregating $25,000,000, will incur interest at a rate of 4.6% per annum. The notes will mature on July 29, 1987.

1986 Certificates of Participation

On August 1, 1986, the Public Facilities Corporation sold certificates of participation (certificates), aggregating $18,030,000, to finance the acquisition of various items of equipment and the construction of Capital Projects VI (Sheriff's Building). Of the certificates issued, an aggregate of $13,215,000 will mature annually in varying amounts from September 1, 1987 through 1996 and will incur interest at rates ranging from 5.00% to 7.10% per annum. The remaining certificates, aggregating $4,815,000, will mature on September 1, 2004 and will incur interest at a rate of 7.50% per annum.

SUPPLEMENTARY FINANCIAL INFORMATION

GENERAL FUND

GENERAL FUND

Accounts for the legally authorized activities of the county not provided for in other restricted funds. General Fund revenues are derived from such sources as taxes, licenses and permits, fines, forfeitures and penalties, use of money and property, aid from other governmental agencies, charges for current services, and other revenue. General Fund expenditures and encumbrances are classified by the functions of general governmental, public protection, public ways and facilities, health and sanitation, public assistance, education, and recreational and cultural services. Appropriations are made from the fund annually. The fund will continue to exist indefinitely.

COUNTY OF CONTRA COSTA
GENERAL FUND BALANCE SHEET
JUNE 30, 1986
(With comparative totals for June 30, 1985)

Assets		June 30,1986	June 30,1985
Cash and investments	$	101,979,234	82,377,542
Accounts receivable and accrued revenue		18,228,974	18,381,208
Due from other funds		14,968,267	12,700,489
Inventories		1,109,315	933,406
Prepaid expenses and deposits		243,365	207,758
Advances to other funds		2,001,474	-
Total assets	$	138,530,629	114,600,403
Liabilities and Fund Equity			
Liabilities:			
Short term obligations		70,000,000	65,000,000
Accounts payable and accrued liabilities		11,675,821	9,361,840
Due to other funds		6,129,744	4,450,845
Welfare program advances		3,457,868	3,788,633
Deferred revenue		5,013,781	1,714,072
Total liabilities		96,277,214	84,315,390
Fund Equity:			
Fund Balance:			
Reserved for:			
Encumbrances		9,799,446	7,680,132
Inventories		1,109,315	933,406
Prepaid expenses and deposits		243,365	207,758
Advances to others		2,001,474	-
Unreserved:			
Designated for authorized expenditures		5,629,269	-
Designated for equipment replacement		4,783,447	4,675,253
Undesignated		18,687,099	16,788,464
Total fund equity		42,253,415	30,285,013
Total liabilities and fund equity	$	138,530,629	114,600,403

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL - BUDGETARY BASIS

Year ended June 30, 1986
(with comparative totals for June 30, 1985)

	Budget	Actual	Variance Favorable (Unfavorable)	1984-85 Actual
Revenues:				
Taxes	$ 94,553,616	96,990,199	2,436,583	85,179,073
Licenses, permits and franchises	6,249,853	6,244,288	(5,565)	4,630,931
Fines, forfeitures and penalties	4,140,716	4,075,895	(64,821)	3,663,576
Use of money and property	12,020,275	12,945,735	925,460	12,936,683
Aid from other governmental agencies	171,440,590	169,487,582	(1,953,008)	156,046,718
Charges for current services	44,094,622	43,200,741	(893,881)	40,876,415
Other revenues	1,170,853	2,484,797	1,313,944	1,297,784
Total revenues	333,670,525	335,429,237	1,758,712	304,631,180
Expenditures:				
Current:				
General government	44,752,432	42,588,754	2,163,678	33,440,172
Public protection	102,870,793	101,812,210	1,058,583	90,903,567
Health and sanitation	38,116,296	38,162,089	(45,793)	34,579,642
Public assistance	125,926,431	123,341,930	2,584,501	115,351,920
Education	118,499	118,489	10	106,171
Public ways and facilities	8,840,004	5,237,057	3,602,947	7,546,603
Recreation and culture	139,159	41,804	97,355	19,222
Interest	4,391,011	3,960,599	430,412	4,199,047
Capital outlay	-	7,601,019	(7,601,019)	-
Total expenditures	325,154,625	322,863,951	2,290,674	286,146,344
Excess of revenues over (under) expenditures before operating transfers	8,515,900	12,565,286	4,049,386	18,484,836
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers out	(17,997,349)	(17,997,349)	-	(14,289,884)
Capital lease financing	-	7,601,019	7,601,019	-
Total other financing sources (uses)	(17,997,349)	(10,396,330)	7,601,019	(14,289,884)
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(9,481,449)	2,168,956	11,650,405	4,194,952
Add reserve for encumbrances	9,799,446	9,799,446	-	7,680,132
Fund balances at beginning of year	30,285,013	30,285,013	-	18,409,929
Fund balances at end of year	$ 30,603,010	42,253,415	11,650,405	30,285,013

COUNTY OF CONTRA COSTA
General Fund
Schedule of Expenditures, Compared to Budget - Budgetary Basis
Year Ended June 30, 1986

	Actual				Variance Favorable	1984-85
	Expenditures	Encumbrances	Total	Budget	(Unfavorable)	Actual
GENERAL GOVERNMENT						
Board of Supervisors						
Salaries and Benefits	549,116	-	549,116	549,124	8	459,980
Services and Supplies	485,569	3,313	488,882	488,886	4	442,567
Other Charges	798	-	798	802	4	-
Expenditure Transfers	(3,266)	-	(3,266)	(3,260)	6	(3,837)
Total	1,032,217	3,313	1,035,530	1,035,552	22	898,710
Clerk of the Board						
Salaries and Benefits	214,640	-	214,640	226,120	11,480	168,249
Services and Supplies	63,392	931	64,323	73,866	9,543	77,693
Other Charges	9,946	-	9,946	9,951	5	-
Fixed Assets	-	-	-	-	-	4,193
Total	287,978	931	288,909	309,937	21,028	250,135
Administrator						
Salaries and Benefits	1,287,327	-	1,287,327	1,300,031	12,704	1,079,455
Services and Supplies	386,506	21,103	407,609	428,947	21,338	255,025
Other Charges	4,667	-	4,667	6,011	1,344	-
Fixed Assets	19,684	-	19,684	19,968	284	14,275
Expenditure Transfers	(135,678)	-	(135,678)	(121,059)	14,619	(152,604)
Total	1,562,506	21,103	1,583,609	1,633,898	50,289	1,196,151
Auditor-Controller						
Salaries and Benefits	2,590,228	-	2,590,228	2,590,228	-	2,284,740
Services and Supplies	1,186,415	4,409	1,190,824	1,190,829	5	1,118,895
Other Charges	5,866	-	5,866	5,867	1	-
Fixed Assets	10,273	2,750	13,023	13,023	-	13,836
Expenditure Transfers	(446,716)	-	(446,716)	(446,716)	-	(429,375)
Total	3,346,066	7,159	3,353,225	3,353,231	6	2,988,096
Treasurer-Tax Collector						
Salaries and Benefits	825,801	-	825,801	890,970	65,169	732,122
Services and Supplies	632,173	81,370	713,543	749,681	36,138	686,148
Other Charges	2,909	-	2,909	2,911	2	-
Fixed Assets	4,191	5,421	9,612	9,700	88	2,916
Expenditure Transfers	(16,200)	-	(16,200)	(16,200)	-	(21,000)
Total	1,448,874	86,791	1,535,665	1,637,062	101,397	1,400,186

COUNTY OF CONTRA COSTA
General Fund
Schedule of Expenditures, Compared to Budget - Budgetary Basis
Year Ended June 30, 1986

	Actual				Variance Favorable	1984-85
	Expenditures	Encumbrances	Total	Budget	(Unfavorable)	Actual
Assessor						
Salaries and Benefits	4,688,500	-	4,688,500	4,729,726	41,226	4,221,928
Services and Supplies	1,343,669	1,015	1,344,684	1,379,233	34,549	1,238,335
Other Charges	12,792	-	12,792	13,212	420	-
Fixed Assets	4,501	1,001	5,502	6,502	1,000	62,666
Expenditure Transfers	(17,226)	-	(17,226)	(17,220)	6	(19,612)
Total	6,032,236	2,016	6,034,252	6,111,453	77,201	5,503,317
Purchasing						
Salaries and Benefits	261,060	-	261,060	261,314	254	219,845
Services and Supplies	86,856	36,171	123,027	123,032	5	110,663
Fixed Assets	5,157	-	5,157	5,158	1	-
Expenditure Transfers	(6,313)	-	(6,313)	(6,000)	313	(6,023)
Total	346,760	36,171	382,931	383,504	573	324,485
Management Information Systems						
Services and Supplies	54,405	349,619	404,024	404,030	6	149,439
Other Charges	26,556	-	26,556	26,564	8	-
Fixed Assets	-	8,882	8,882	8,890	8	-
Total	80,961	358,501	439,462	439,484	22	149,439
Revenue Collections						
Salaries and Benefits	363,724	-	363,724	415,230	51,506	273,895
Services and Supplies	250,760	88,890	339,650	339,657	7	257,669
Other Charges	1,412	-	1,412	1,420	8	(80)
Fixed Assets	30,027	27,264	57,291	75,204	17,913	24,871
Total	645,923	116,154	762,077	831,511	69,434	556,355
County Counsel						
Salaries and Benefits	1,213,804	-	1,213,804	1,291,050	77,246	1,030,150
Services and Supplies	169,302	1,940	171,242	192,396	21,154	158,956
Other Charges	8,035	-	8,035	8,037	2	-
Fixed Assets	-	-	-	-	-	8,373
Expenditure Transfers	(96,554)	-	(96,554)	(84,400)	12,154	(85,942)
Total	1,294,587	1,940	1,296,527	1,407,083	110,556	1,111,537
Special Litigation						
Services and Supplies	-	-	-	-	-	13,987

COUNTY OF CONTRA COSTA
General Fund
Schedule of Expenditures, Compared to Budget - Budgetary Basis
Year Ended June 30, 1986

	Actual				Variance Favorable	1984-85
	Expenditures	Encumbrances	Total	Budget	(Unfavorable)	Actual
Personnel						
Salaries and Benefits	1,518,548	-	1,518,548	1,607,954	89,406	1,390,797
Services and Supplies	1,899,486	67,928	1,967,414	2,335,833	368,419	1,795,750
Other Charges	19,113	56,656	75,769	19,258	(56,511)	-
Fixed Assets	909	-	909	78,995	78,086	2,719
Expenditure Transfers	(65,850)	-	(65,850)	(65,850)	-	(215,679)
Total	3,372,206	124,584	3,496,790	3,976,190	479,400	2,973,587
Personnel Merit Board						
Salaries and Benefits	45,033	-	45,033	45,033	-	41,604
Services and Supplies	38,385	-	38,385	38,669	284	23,860
Total	83,418	-	83,418	83,702	284	65,464
Elections						
Salaries and Benefits	678,234	-	678,234	694,040	15,806	633,577
Services and Supplies	1,548,188	5,431	1,553,619	1,576,280	22,661	1,040,204
Other Charges	193	-	193	200	7	-
Fixed Assets	10,703	-	10,703	10,710	7	2,573
Expenditure Transfers	(37,315)	-	(37,315)	(37,310)	5	(45,951)
Total	2,200,003	5,431	2,205,434	2,243,920	38,486	1,630,403
Telephone Exchange						
Salaries and Benefits	181,652	-	181,652	181,793	141	162,863
Services and Supplies	115,497	26,236	141,733	141,504	(229)	371,105
Other Charges	19,551	-	19,551	20,508	957	1,767
Fixed Assets	534	29,132	29,666	29,670	4	455
Expenditure Transfers	(243,308)	-	(243,308)	(243,305)	3	(233,113)
Total	73,926	55,368	129,294	130,170	876	303,077
Equipment Garages						
Salaries and Benefits	1,019,496	-	1,019,496	1,020,122	626	958,281
Services and Supplies	197,574	1,396	198,970	207,618	8,648	193,419
Other Charges	745	-	745	1,000	255	3,000
Fixed Assets	527	-	527	530	3	-
Expenditure Transfers	(1,220,862)	-	(1,220,862)	(1,220,859)	3	(1,148,339)
Total	(2,520)	1,396	(1,124)	8,411	9,535	6,361

COUNTY OF CONTRA COSTA
General Fund
Schedule of Expenditures, Compared to Budget - Budgetary Basis
Year Ended June 30, 1986

	Actual				Variance Favorable	1984-85
	Expenditures	Encumbrances	Total	Budget	(Unfavorable)	Actual
Equipment Operations						
Services and Supplies	3,116,733	37,834	3,154,567	3,154,576	9	3,027,796
Other Charges	114,473	-	114,473	649,949	535,476	31,212
Fixed Assets	970,167	471,550	1,441,717	1,441,748	31	1,113,038
Expenditure Transfers	(3,635,432)	-	(3,635,432)	(3,628,580)	6,852	(3,379,186)
Total	565,941	509,384	1,075,325	1,617,693	542,368	792,860
Miscellaneous Property						
Services and Supplies	852,674	-	852,674	900,184	47,510	526,271
Building Maintenance						
Salaries and Benefits	5,804,595	-	5,804,595	5,804,598	3	5,144,374
Services and Supplies	8,747,292	28,466	8,775,758	8,775,769	11	10,688,370
Other Charges	3,552,460	33,853	3,586,313	3,586,315	2	426,006
Fixed Assets	18,605	1,552	20,157	21,851	1,694	16,920
Expenditure Transfers	(14,895,158)	-	(14,895,158)	(14,894,150)	1,008	(13,068,076)
Total	3,227,794	63,871	3,291,665	3,294,383	2,718	3,207,594
Plant Acquisition						
Fixed Assets	5,561,513	4,586,106	10,147,619	10,640,548	492,929	6,112,428
Economic Development						
Services and Supplies	77,000	-	77,000	77,000	-	55,384
Retiree Health Benefits						
Salaries and Benefits	1,900,126	-	1,900,126	1,949,040	48,914	1,677,394
Services and Supplies	8,958	-	8,958	64,820	55,862	7,793
Total	1,909,084	-	1,909,084	2,013,860	104,776	1,685,187
Data Processing						
Salaries and Benefits	3,391,313	-	3,391,313	3,404,249	12,936	3,037,217
Services and Supplies	2,193,173	32,294	2,225,467	2,226,356	889	2,481,767
Other Charges	412,967	-	412,967	412,976	9	-
Fixed Assets	5,222	3,819	9,041	9,144	103	24,958
Expenditure Transfers	(5,738,463)	-	(5,738,463)	(5,738,459)	4	(5,099,793)
Total	264,212	36,113	300,325	314,266	13,941	444,149

COUNTY OF CONTRA COSTA
General Fund
Schedule of Expenditures, Compared to Budget - Budgetary Basis
Year Ended June 30, 1986

	Actual				Variance Favorable	1984-85
	Expenditures	Encumbrances	Total	Budget	(Unfavorable)	Actual
Central Service/Microfilm						
Salaries and Benefits	450,234	-	450,234	450,239	5	401,980
Services and Supplies	405,815	1,878	407,693	407,695	2	496,735
Other Charges	71,426	-	71,426	71,506	80	-
Expenditure Transfers	(530,895)	-	(530,895)	(530,889)	6	(510,059)
Total	396,580	1,878	398,458	398,551	93	388,656
General Services Admin						
Salaries and Benefits	296,061	-	296,061	296,070	9	-
Services and Supplies	37,079	536	37,615	37,834	219	-
Fixed Assets	39,472	-	39,472	39,476	4	-
Expenditure Transfers	(372,543)	-	(372,543)	(372,540)	3	-
Total	69	536	605	840	235	-
Insurance						
Services and Supplies	1,910,000	-	1,910,000	1,910,000	-	994,051
Indemnities						
Services and Supplies	-	-	-	-	-	6,156
Total General Government						
Salaries and Benefits	27,279,492	-	27,279,492	27,706,931	427,439	23,774,597
Services and Supplies	25,806,901	790,760	26,597,661	27,224,695	627,034	26,218,038
Other Charges	4,263,909	90,509	4,354,418	4,836,487	482,069	461,905
Fixed Assets	6,681,485	5,137,477	11,818,962	12,411,117	592,155	7,404,221
Expenditure Transfers	(27,461,779)	-	(27,461,779)	(27,426,797)	34,982	(24,418,589)
Total	36,570,008	6,018,746	42,588,754	44,752,433	2,163,679	33,440,172
PUBLIC PROTECTION						
Superior Courts						
Salaries and Benefits	1,926,807	-	1,926,807	1,929,174	2,367	1,686,747
Services and Supplies	1,496,955	14,490	1,511,445	1,549,867	38,422	1,338,411
Other Charges	13,986	-	13,986	13,990	4	-
Fixed Assets	51,472	-	51,472	52,514	1,042	51,935
Expenditure Transfers	(255)	-	(255)	(250)	5	(330)
Total	3,488,965	14,490	3,503,455	3,545,295	41,840	3,076,363

COUNTY OF CONTRA COSTA
General Fund
Schedule of Expenditures, Compared to Budget - Budgetary Basis
Year Ended June 30, 1986

	Actual				Variance Favorable	1984-85
	Expenditures	Encumbrances	Total	Budget	(Unfavorable)	Actual
Municipal Courts						
Salaries and Benefits	5,627,546	-	5,627,546	5,639,068	11,522	5,104,249
Services and Supplies	2,954,600	55,679	3,010,279	3,027,452	17,173	2,816,035
Other Charges	44,846	-	44,846	46,091	1,245	-
Fixed Assets	25,907	3,592	29,499	30,720	1,221	15,444
Expenditure Transfers	(1,688)	-	(1,688)	(800)	888	(2,973)
Total	8,651,211	59,271	8,710,482	8,742,531	32,049	7,932,755
Change of Venue Trials in County						
Services and Supplies	-	-	-	-	-	2,948
Law and Justice Systems						
Salaries and Benefits	98,330	-	98,330	99,437	1,107	73,724
Services and Supplies	211,554	21,644	233,198	237,494	4,296	243,310
Other Charges	(2)	-	(2)	-	2	-
Fixed Assets	9,469	40,235	49,704	89,770	40,066	79,842
Expenditure Transfers		-	-	-	-	(40,000)
Total	319,351	61,879	381,230	426,701	45,471	356,876
Grand Jury						
Services and Supplies	93,685	-	93,685	93,690	5	94,720
County Clerk						
Salaries and Benefits	2,193,384	-	2,193,384	2,193,388	4	1,904,091
Services and Supplies	402,659	2,982	405,641	473,830	68,189	417,623
Other Charges	6,910		6,910	6,915	5	-
Fixed Assets	13,014	-	13,014	13,040	26	20,500
Expenditure Transfers	(10,399)	-	(10,399)	(10,390)	9	(9,435)
Total	2,605,568	2,982	2,608,550	2,676,783	68,233	2,332,779
District Attorney						
Salaries and Benefits	5,640,743	-	5,640,743	5,641,435	692	4,799,071
Services and Supplies	1,392,952	43,930	1,436,882	1,436,887	5	1,203,735
Other Charges	40,429	-	40,429	40,430	1	499
Fixed Assets	39,261	6,936	46,197	48,636	2,439	46,427
Expenditure Transfers	(11,411)	-	(11,411)	(7,400)	4,011	(15,297)
Total	7,101,974	50,866	7,152,840	7,159,988	7,148	6,034,435

COUNTY OF CONTRA COSTA
General Fund
Schedule of Expenditures, Compared to Budget - Budgetary Basis
Year Ended June 30, 1986

	Actual				Variance Favorable	1984-85
	Expenditures	Encumbrances	Total	Budget	(Unfavorable)	Actual
Public Defender						
Salaries and Benefits	3,243,238	-	3,243,238	3,330,062	86,824	2,913,310
Services and Supplies	717,103	14,024	731,127	777,302	46,175	656,910
Other Charges	1,411	-	1,411	4,000	2,589	-
Fixed Assets	302	-	302	302	-	9,585
Expenditure Transfers	(76)	-	(76)	(70)	6	(447)
Total	3,961,978	14,024	3,976,002	4,111,596	135,594	3,579,358
District Attorney Family Support						
Salaries and Benefits	2,963,791	-	2,963,791	3,109,485	145,694	2,656,529
Services and Supplies	845,069	5,586	850,655	894,387	43,732	734,617
Expenditure Transfers	(340,400)	-	(340,400)	(340,393)	7	(315,202)
Total	3,468,460	5,586	3,474,046	3,663,479	189,433	3,075,944
Conflict Defense Services						
Services and Supplies	1,217,639	-	1,217,639	1,217,640	1	1,200,865
Sheriff						
Salaries and Benefits	16,602,667	-	16,602,667	16,658,990	56,323	14,293,656
Services and Supplies	3,039,433	348,681	3,388,114	3,391,573	3,459	2,870,128
Other Charges	76,497	-	76,497	76,500	3	13,500
Fixed Assets	134,440	169,381	303,821	303,951	130	460,395
Expenditure Transfers	(168,859)	-	(168,859)	(168,381)	478	(180,861)
Total	19,684,178	518,062	20,202,240	20,262,633	60,393	17,456,818
Delta Regional Communications Center						
Salaries and Benefits	620,783	-	620,783	621,430	647	565,372
Services and Supplies	183,324	7,696	191,020	206,450	15,430	309,375
Other Charges	108,681	-	108,681	108,681	-	-
Fixed Assets	55,743	-	55,743	58,104	2,361	80,663
Total	968,531	7,696	976,227	994,665	18,438	955,410
Aid to Police Service Areas						
Other Charges	-	-	-	-	-	2,389,217

COUNTY OF CONTRA COSTA
General Fund
Schedule of Expenditures, Compared to Budget - Budgetary Basis
Year Ended June 30, 1986

	Actual				Variance Favorable	1984-85
	Expenditures	Encumbrances	Total	Budget	(Unfavorable)	Actual
Marshal - Municipal Courts						
Salaries and Benefits	1,862,360	-	1,862,360	1,862,361	1	1,621,276
Services and Supplies	277,678	9,481	287,159	287,166	7	220,289
Other Charges	1,649	-	1,649	1,650	1	-
Total	2,141,687	9,481	2,151,168	2,151,177	9	1,841,565
Jail						
Salaries and Benefits	10,847,878	-	10,847,878	10,849,467	1,589	9,484,238
Services and Supplies	3,755,854	83,316	3,839,170	3,827,221	(11,949)	3,729,807
Other Charges	4,817	-	4,817	4,817	-	-
Fixed Assets	123,474	28,423	151,897	151,914	17	65,658
Total	14,732,023	111,739	14,843,762	14,833,419	(10,343)	13,279,703
Jail - Health Services						
Salaries and Benefits	1,658,697	-	1,658,697	1,658,700	3	-
Services and Supplies	549,864	757	550,621	550,627	6	1,425,487
Other Charges	724	-	724	724	-	-
Total	2,209,285	757	2,210,042	2,210,051	9	1,425,487
Probation						
Salaries and Benefits	13,701,770	-	13,701,770	13,701,766	(4)	12,429,384
Services and Supplies	3,642,332	35,913	3,678,245	3,678,247	2	3,375,950
Other Charges	177,527	-	177,527	177,530	3	161,570
Fixed Assets	19,122	20,411	39,533	39,533	-	6,618
Expenditure Transfers	(81,175)	-	(81,175)	(81,175)	-	(91,671)
Total	17,459,576	56,324	17,515,900	17,515,901	1	15,881,851
Justice System Programs						
Services and Supplies	132,450	-	132,450	156,325	23,875	93,744
Other Charges	111,620	-	111,620	116,290	4,670	98,091
Total	244,070	-	244,070	272,615	28,545	191,835
Flood Control						
Services and Supplies	289,369	102,406	391,775	391,781	6	334,955
Agriculture						
Salaries and Benefits	1,122,201	-	1,122,201	1,092,325	(29,876)	966,355
Services and Supplies	227,000	288	227,288	267,290	40,002	206,947
Fixed Assets	3,973	9,508	13,481	14,474	993	1,663
Total	1,353,174	9,796	1,362,970	1,374,089	11,119	1,174,965

COUNTY OF CONTRA COSTA
General Fund
Schedule of Expenditures, Compared to Budget - Budgetary Basis
Year Ended June 30, 1986

	Actual				Variance Favorable	1984-85
	Expenditures	Encumbrances	Total	Budget	(Unfavorable)	Actual
Building Inspection						
Salaries and Benefits	1,834,452	-	1,834,452	1,891,145	56,693	1,652,786
Services and Supplies	982,953	656,185	1,639,138	1,670,286	31,148	932,026
Other Charges	-	-	-	50,000	50,000	-
Fixed Assets	21,074	59,447	80,521	80,533	12	47,713
Expenditure Transfers	(12,171)	-	(12,171)	(11,000)	1,171	(21,776)
Total	2,826,308	715,632	3,541,940	3,680,964	139,024	2,610,749
Land Information System						
Salaries and Benefits	106,600	-	106,600	107,200	600	98,723
Services and Supplies	60,289	-	60,289	75,925	15,636	37,260
Fixed Assets	7,786	-	7,786	8,500	714	6,515
Expenditure Transfers	(179,900)	-	(179,900)	(174,000)	5,900	(165,900)
Total	(5,225)	-	(5,225)	17,625	22,850	(23,402)
Recorder Micrographics						
Salaries and Benefits	-	-	-	-	-	15,094
Services and Supplies	-	-	-	-	-	11,825
Fixed Assets	-	-	-	-	-	73,474
Total	-	-	-	-	-	100,393
Recorder						
Salaries and Benefits	482,469	-	482,469	497,203	14,734	424,914
Services and Supplies	273,635	1,185	274,820	274,825	5	291,482
Expenditure Transfers	(1,841)	-	(1,841)	-	1,841	(1,797)
Total	754,263	1,185	755,448	772,028	16,580	714,599
Local Agency Formation						
Services and Supplies	164,771	500	165,271	165,274	3	144,725
Community Development						
Salaries and Benefits	2,189,205	-	2,189,205	2,189,218	13	1,502,425
Services and Supplies	516,249	37,469	553,718	553,727	9	296,258
Other Charges	11,018	85	11,103	11,104	1	-
Fixed Assets	23,867	19,945	43,812	43,820	8	-
Expenditure Transfers	(930,616)	-	(930,616)	(930,615)	1	(463,939)
Total	1,809,723	57,499	1,867,222	1,867,254	32	1,334,744
Planning Projects						
Services and Supplies	631,791	285,077	916,868	916,876	8	376,518

COUNTY OF CONTRA COSTA
General Fund
Schedule of Expenditures, Compared to Budget - Budgetary Basis
Year Ended June 30, 1986

	Actual				Variance Favorable	1984-85
	Expenditures	Encumbrances	Total	Budget	(Unfavorable)	Actual
Coroner						
Salaries and Benefits	416,262	-	416,262	416,262	-	382,497
Services and Supplies	239,777	10,278	250,055	252,114	2,059	252,112
Fixed Assets	12,870	931	13,801	14,466	665	8,479
Total	668,909	11,209	680,118	682,842	2,724	643,088
Crossing Guards						
Services and Supplies	33,032	29,952	62,984	62,984	-	44,071
Energy Conservation						
Salaries and Benefits	65,105	-	65,105	66,430	1,325	42,941
Services and Supplies	38,924	1,678	40,602	55,430	14,828	6,371
Fixed Assets	6,431	-	6,431	6,431	-	8,000
Expenditure Transfers	(9,272)	-	(9,272)	(8,405)	867	(6,253)
Total	101,188	1,678	102,866	119,886	17,020	51,059
Emergency Services						
Salaries and Benefits	250,481	-	250,481	250,484	3	200,792
Services and Supplies	135,734	1,966	137,700	151,597	13,897	81,403
Other Charges	2,500	-	2,500	2,502	2	-
Fixed Assets	15,928	17,430	33,358	33,358	-	-
Total	404,643	19,396	424,039	437,941	13,902	282,195
Hazardous Materials						
Salaries and Benefits	80,362	-	80,362	88,143	7,781	71,352
Services and Supplies	25,922	1,193	27,115	34,167	7,052	40,611
Other Charges	6,297	-	6,297	6,298	1	-
Fixed Assets	331	2,956	3,287	3,312	25	10,520
Total	112,912	4,149	117,061	131,920	14,859	122,483
Public Administrator						
Salaries and Benefits	78,283	-	78,283	85,524	7,241	71,513
Services and Supplies	10,175	115	10,290	11,044	754	16,316
Fixed Assets	1,116	-	1,116	1,116	-	1,200
Total	89,574	115	89,689	97,684	7,995	89,029

COUNTY OF CONTRA COSTA
General Fund
Schedule of Expenditures, Compared to Budget - Budgetary Basis
Year Ended June 30, 1986

	Actual				Variance Favorable	1984-85
	Expenditures	Encumbrances	Total	Budget	(Unfavorable)	Actual
Animal Services						
Salaries and Benefits	1,509,732	-	1,509,732	1,649,249	139,517	1,342,533
Services and Supplies	503,023	19,025	522,048	577,936	55,888	451,381
Other Charges	2,604	-	2,604	3,149	545	-
Fixed Assets	6,978	36,484	43,462	43,147	(315)	602
Expenditure Transfers	-	-	-	-	-	(49)
Total	2,022,337	55,509	2,077,846	2,273,481	195,635	1,794,467
Total Public Protection						
Salaries and Benefits	75,123,146	-	75,123,146	75,627,946	504,800	64,303,572
Services and Supplies	25,045,795	1,791,496	26,837,291	27,267,414	430,123	24,258,215
Other Charges	611,514	85	611,599	670,671	59,072	2,662,877
Fixed Assets	572,558	415,679	988,237	1,037,641	49,404	994,833
Expenditure Transfers	(1,748,063)	-	(1,748,063)	(1,732,879)	15,184	(1,315,930)
Total	99,604,950	2,207,260	101,812,210	102,870,793	1,058,583	90,903,567
HEALTH AND SANITATION						
Public Health						
Salaries and Benefits	7,784,751	-	7,784,751	7,784,748	(3)	7,139,778
Services and Supplies	3,522,300	92,583	3,614,883	3,614,885	2	3,316,586
Other Charges	17,771	964	18,735	18,737	2	-
Fixed Assets	12,081	24,865	36,946	36,961	15	43,080
Expenditure Transfers	(1,381,948)	-	(1,381,948)	(1,381,945)	3	(1,338,659)
Total	9,954,955	118,412	10,073,367	10,073,386	19	9,160,785
Environmental Health						
Salaries and Benefits	1,233,055	-	1,233,055	1,233,058	3	1,100,989
Services and Supplies	395,746	18,506	414,252	414,260	8	291,825
Fixed Assets	11,947	3,154	15,101	15,107	6	23,554
Expenditure Transfers	(17,622)	-	(17,622)	(17,620)	2	(22,490)
Total	1,623,126	21,660	1,644,786	1,644,805	19	1,393,878
Toxic Waste Cleanup						
Services and Supplies	45,872	-	45,872	-	(45,872)	6,990
Childrens Services						
Salaries and Benefits	1,054,448	-	1,054,448	1,054,451	3	1,035,526
Services and Supplies	1,353,513	18,543	1,372,056	1,372,060	4	1,449,393
Fixed Assets	-	4,186	4,186	4,190	4	-
Total	2,407,961	22,729	2,430,690	2,430,701	11	2,484,919

COUNTY OF CONTRA COSTA
General Fund
Schedule of Expenditures, Compared to Budget - Budgetary Basis
Year Ended June 30, 1986

	Actual			Budget	Variance Favorable (Unfavorable)	1984-85 Actual
	Expenditures	Encumbrances	Total			
Mental Health						
Salaries and Benefits	7,196,407	-	7,196,407	7,196,411	4	6,817,897
Services and Supplies	15,450,681	281,995	15,732,676	15,732,683	7	13,717,009
Other Charges	11,367	-	11,367	11,376	9	-
Fixed Assets	29,993	23,171	53,164	53,164	-	16,457
Expenditure Transfers	(5,225)	-	(5,225)	(5,225)	-	-
Total	22,683,223	305,166	22,988,389	22,988,409	20	20,551,363
State Mental Health						
Other Charges	752,099	-	752,099	752,099	-	778,055
General Sewer Planning						
Services and Supplies	17,290	-	17,290	17,290	-	18,688
Fixed Assets	1,656	2,477	4,133	4,140	7	-
Total	18,946	2,477	21,423	21,430	7	18,688
Solid Waste Management						
Services and Supplies	205,457	6	205,463	205,465	2	184,964
Total Health and Sanitation						
Salaries and Benefits	17,268,661	-	17,268,661	17,268,668	7	16,094,190
Services and Supplies	20,990,859	411,633	21,402,492	21,356,643	(45,849)	18,985,455
Other Charges	781,237	964	782,201	782,212	11	778,055
Fixed Assets	55,677	57,853	113,530	113,562	32	83,091
Expenditure Transfers	(1,404,795)	-	(1,404,795)	(1,404,790)	5	(1,361,149)
Total	37,691,639	470,450	38,162,089	38,116,295	(45,794)	34,579,642
PUBLIC ASSISTANCE						
Social Service						
Salaries and Benefits	25,977,379	-	25,977,379	26,317,278	339,899	23,794,923
Services and Supplies	9,823,254	667,401	10,490,655	10,585,283	94,628	9,696,175
Other Charges	79,050,751	-	79,050,751	79,211,905	161,154	72,549,084
Fixed Assets	123,602	33,117	156,719	158,866	2,147	171,493
Expenditure Transfers	(3,643)	-	(3,643)	(3,640)	3	(93,284)
Total	114,971,343	700,518	115,671,861	116,269,692	597,831	106,118,391

COUNTY OF CONTRA COSTA
General Fund
Schedule of Expenditures, Compared to Budget - Budgetary Basis
Year Ended June 30, 1986

	Actual				Variance Favorable	1984-85
	Expenditures	Encumbrances	Total	Budget	(Unfavorable)	Actual
Veterans Resource Center						
Salaries and Benefits	174,645	-	174,645	197,143	22,498	169,936
Services and Supplies	35,739	2,273	38,012	38,018	6	33,456
Fixed Assets	783	-	783	850	67	825
Total	211,167	2,273	213,440	236,011	22,571	204,217
Private Industry Council						
Salaries and Benefits	724,339	-	724,339	724,349	10	656,962
Services and Supplies	3,647,020	6,594	3,653,614	4,518,539	864,925	4,617,943
Other Charges	63,626	-	63,626	94,217	30,591	74,514
Fixed Assets	78,537	-	78,537	88,041	9,504	51,917
Expenditure Transfers	(135,418)	-	(135,418)	(135,414)	4	(110,690)
Total	4,378,104	6,594	4,384,698	5,289,732	905,034	5,290,646
Community Services						
Salaries and Benefits	1,026,163	-	1,026,163	1,138,274	112,111	1,002,958
Services and Supplies	1,183,832	83,260	1,267,092	1,368,465	101,373	1,240,456
Fixed Assets	68,214	84,753	152,967	154,943	1,976	37,415
Expenditure Transfers	-	-	-	-	-	(13,711)
Total	2,278,209	168,013	2,446,222	2,661,682	215,460	2,267,118
Community Development						
Services and Supplies	358,397	10,603	369,000	376,757	7,757	347,360
Fixed Assets	6,905	-	6,905	11,875	4,970	10,556
Total	365,302	10,603	375,905	388,632	12,727	357,916
Housing Rehabilitation						
Salaries and Benefits	187,821	-	187,821	242,334	54,513	181,673
Services and Supplies	55,853	5,183	61,036	837,401	776,365	919,327
Other Charges	930	-	930	930	-	-
Fixed Assets	-	17	17	17	-	13,514
Expenditure Transfers	-	-	-	-	-	(882)
Total	244,604	5,200	249,804	1,080,682	830,878	1,113,632
Total Public Assistance						
Salaries and Benefits	28,090,347	-	28,090,347	28,619,378	529,031	25,806,452
Services and Supplies	15,104,095	775,314	15,879,409	17,724,463	1,845,054	16,854,717
Other Charges	79,115,307	-	79,115,307	79,307,052	191,745	72,623,598
Fixed Assets	278,041	117,887	395,928	414,592	18,664	285,720
Expenditure Transfers	(139,061)	-	(139,061)	(139,054)	7	(218,567)
Total	122,448,729	893,201	123,341,930	125,926,431	2,584,501	115,351,920

COUNTY OF CONTRA COSTA
General Fund
Schedule of Expenditures, Compared to Budget - Budgetary Basis
Year Ended June 30, 1986

	Actual				Variance Favorable	1984-85
	Expenditures	Encumbrances	Total	Budget	(Unfavorable)	Actual
EDUCATION						
Cooperative Extension Service						
Salaries and Benefits	69,358	-	69,358	69,361	3	62,583
Services and Supplies	48,924	207	49,131	49,138	7	43,872
Expenditure Transfers	-	-	-	-	-	(284)
Total	118,282	207	118,489	118,499	10	106,171
Total Education						
Salaries and Benefits	69,358	-	69,358	69,361	3	62,583
Services and Supplies	48,924	207	49,131	49,138	7	43,872
Expenditure Transfers	-	-	-	-	-	(284)
Total	118,282	207	118,489	118,499	10	106,171
PUBLIC WAYS AND FACILITIES						
Public Works						
Salaries and Benefits	8,638,896	-	8,638,896	9,104,755	465,859	8,755,803
Services and Supplies	2,258,172	197,881	2,456,053	2,671,945	215,892	3,331,581
Other Charges	152,271	276	152,547	208,109	55,562	79,461
Fixed Assets	41,952	6,926	48,878	65,573	16,695	72,070
Expenditure Transfers	(6,572,807)	-	(6,572,807)	(6,403,873)	168,934	(6,341,359)
Total	4,518,484	205,083	4,723,567	5,646,509	922,942	5,897,556
Road Construction						
Services and Supplies	6,411	4,195	10,606	10,615	9	9,759
Road Maintenance						
Services and Supplies	496,323	-	496,323	3,176,310	2,679,987	1,636,588
Other Charges	6,561	-	6,561	6,570	9	2,700
Total	502,884	-	502,884	3,182,880	2,679,996	1,639,288
Total Public Ways and Facilities						
Salaries and Benefits	8,638,896	-	8,638,896	9,104,755	465,859	8,755,803
Services and Supplies	2,760,906	202,076	2,962,982	5,858,870	2,895,888	4,977,928
Other Charges	158,832	276	159,108	214,679	55,571	82,161
Fixed Assets	41,952	6,926	48,878	65,573	16,695	72,070
Expenditure Transfers	(6,572,807)	-	(6,572,807)	(6,403,873)	168,934	(6,341,359)
Total	5,027,779	209,278	5,237,057	8,840,004	3,602,947	7,546,603

COUNTY OF CONTRA COSTA
General Fund
Schedule of Expenditures, Compared to Budget - Budgetary Basis
Year Ended June 30, 1986

	Actual				Variance Favorable	1984-85
	Expenditures	Encumbrances	Total	Budget	(Unfavorable)	Actual
RECREATION AND CULTURE						
Parks						
Services and Supplies	-	-	-	97,355	97,355	-
Fixed Assets	41,500	304	41,804	41,804	-	413
Total	41,500	304	41,804	139,159	97,355	413
Memorial Buildings						
Services and Supplies	-	-	-	-	-	18,809
Total Recreation and Culture						
Services and Supplies	-	-	-	97,355	97,355	18,809
Fixed Assets	41,500	304	41,804	41,804	-	413
Total	41,500	304	41,804	139,159	97,355	19,222
INTEREST						
Services and Supplies	-	-	-	261,010	261,010	131,605
Other Charges	3,960,599	-	3,960,599	4,130,001	169,402	4,067,442
Total	3,960,599	-	3,960,599	4,391,011	430,412	4,199,047
CAPITAL OUTLAY						
Fixed Assets	7,601,019	-	7,601,019	-	(7,601,019)	-
GRAND TOTAL						
Salaries and Benefits	156,469,900	-	156,469,900	158,397,039	1,927,139	138,797,197
Services and Supplies	89,757,480	3,971,486	93,728,966	99,839,588	6,110,622	91,488,639
Other Charges	88,891,398	91,834	88,983,232	89,941,102	957,870	80,676,038
Fixed Assets	15,272,232	5,736,126	21,008,358	14,084,289	(6,924,069)	8,840,348
Expenditure Transfers	(37,326,505)	-	(37,326,505)	(37,107,393)	219,112	(33,655,878)
Total	313,064,505	9,799,446	322,863,951	325,154,625	2,290,674	286,146,344

SPECIAL REVENUE FUNDS

ROAD FUND	This fund was established to provide for maintenance and construction of roadways. Revenues consist primarily of the County's share of State highway users taxes and are supplemented by Federal Funds, vehicle code fines, and reimbursements for services provided.
LIBRARY FUND	This fund was established to provide library services for all areas of the County except the City of Richmond. Property taxes provide most of the fund's revenues.
FIRE PROTECTION FUNDS	These special district funds provide fire protection services to both cities and unincorporated areas in the County. They are financed principally by property taxes.
SANITATION DISTRICT FUNDS	These special district funds provide sanitation services to specific areas of the County. They are financed primarily by user charges.
SERVICE AREA FUNDS	These special district funds provide authorized services such as lighting, park, or street maintenance to specific areas in the County. They are financed by property taxes and user charges.
FEDERAL REVENUE SHARING FUND	This fund was established to receive and expend the County's share of Federal Revenue Sharing funds. The funds are distributed to local agencies from the Federal government based on a formula composed of population, relative income factor and general tax effort.
FLOOD CONTROL AND STORM DRAINAGE FUNDS	These special district funds provide services to control flood and storm waters. Revenues are primarily received from property taxes and Federal grants.
POLICE SERVICE AREA FUNDS	These special district funds provide police services to specific areas of the County. They are financed principally by property taxes.
CRIMINAL JUSTICE FUND	This fund was established to temporarily account for monies ultimately to be used for the improvement of criminal justice facilities and automated information systems. Revenues are derived principally from surcharges on criminal fines.
COURTHOUSE CONSTRUCTION FUND	This fund was established to finance construction of courtroom facilities. Revenues are from an added levy on non-parking offenses.
OTHER SPECIAL REVENUE FUNDS	Accounts for the activities of seven non-grant Special Revenue Funds whose revenues are less than two percent of the total. They are Fish and Game, Survey Monument, Victim Assistance, Clerk Automation, Crime Lab, Service Area Revolving, and Sans Crainte Drainage.

COUNTY OF CONTRA COSTA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1986
(With comparative totals for June 30, 1985)

	Road	Library	Fire Protection	Sanitation	Service Areas	Federal Revenue Sharing
Assets						
Cash and investments	$ 3,434,632	535,424	7,511,930	1,888,679	2,288,880	-
Accounts receivable and accrued revenue	568,139	145,302	367,243	15,590	65,745	182,532
Due from other funds	782,670	21,465	79,624	525	173,385	33,837
Prepaid expenses and deposits	347,851	-	225	-	100,000	-
Advances to other funds	-	-	-	-	-	-
Total assets	5,133,292	702,191	7,959,022	1,904,794	2,628,010	216,369
Liabilities and Fund Equity						
Liabilities:						
Accounts payable and accrued liabilities	647,625	396,683	2,175,344	135,903	155,675	26,011
Due to other funds	711,758	92,041	585,340	256,818	319,225	187,537
Total liabilities	1,359,383	488,724	2,760,684	392,721	474,900	213,548
Fund Equity:						
Fund Balance:						
Reserved for:						
Encumbrances	1,008,673	100,219	1,105,532	91,293	32,568	2,821
Prepaid expenses and deposits	347,851	-	225	-	100,000	-
Advances to other funds	-	-	-	-	-	-
Unreserved:						
Designated for equipment replacement	-	36,149	-	-	-	-
Undesignated	2,417,385	77,099	4,092,581	1,420,780	2,020,542	-
Total fund equity	3,773,909	213,467	5,198,338	1,512,073	2,153,110	2,821
Total liabilities and fund equity	$ 5,133,292	702,191	7,959,022	1,904,794	2,628,010	216,369

COUNTY OF CONTRA COSTA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1986
(With comparative totals for June 30, 1985)

Flood Control	Police Services	Criminal Justice	Courthouse Facilities	Other Special Revenue	Totals June 30, 1986	Totals June 30, 1985
4,213,380	838,151	1,200,337	620,176	943,386	23,474,975	17,470,136
2,105,838	6,081	155	85	8,586	3,465,296	3,316,041
1,710,273	73,200	87,968	59,535	88,059	3,110,541	2,470,868
58,357	-	-	-	-	506,433	1,002,119
-	-	-	-	1,000,000	1,000,000	-
8,087,848	917,432	1,288,460	679,796	2,040,031	31,557,245	24,259,164
96,198	2,577	-	-	43,267	3,679,283	3,591,544
2,035,911	497,868	-	10,395	7,844	4,704,737	4,073,632
2,132,109	500,445	-	10,395	51,111	8,384,020	7,665,176
543,893	-	62,436	436,358	190,645	3,574,438	6,393,421
58,357	-	-	-	-	506,433	1,002,119
-	-	-	-	1,000,000	1,000,000	-
-	-	-	-	-	36,149	36,149
5,353,489	416,987	1,226,024	233,043	798,275	18,056,205	9,162,299
5,955,739	416,987	1,288,460	669,401	1,988,920	23,173,225	16,593,988
8,087,848	917,432	1,288,460	679,796	2,040,031	31,557,245	24,259,164

COUNTY OF CONTRA COSTA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 1986
(With comparative totals for June 30, 1985)

	Road	Library	Fire Protection	Sanitation	Service Areas	Federal Revenue Sharing
REVENUES:						
Taxes	$ -	5,748,399	28,658,270	44,079	1,434,707	-
Licenses, permits and franchises	-	-	25,114	-	105,633	-
Fines, forfeitures and penalties	310,519	-	-	-	-	-
Use of money and property	318,776	10,480	27,550	45,422	175,624	-
Aid from other governmental agencies	11,352,835	667,016	565,596	(9,363)	760,940	3,719,100
Charges for current services	418,849	112,650	609,749	1,482,338	892,258	-
Other revenues	285,495	15,659	70,580	75	2,265	-
Total revenues	12,686,474	6,554,204	29,956,859	1,562,551	3,371,427	3,719,100
EXPENDITURES:						
Current:						
General government	-	102,637	-	-		
Public protection	-	-	27,460,400	-	538,405	-
Health and sanitation	-	-	-	1,040,411	-	-
Public assistance	-	-	-	-	-	4,857,536
Education	-	6,347,392	-	-	299,520	-
Public ways and facilities	11,989,836	-	-	-	1,454,975	-
Recreation and culture	-	-	-	-	887,207	-
Total expenditures	11,989,836	6,450,029	27,460,400	1,040,411	3,180,107	4,857,536
Revenues over (under) expenditures	696,638	104,175	2,496,459	522,140	191,320	(1,138,436)
Other financing sources (uses)						
Operating transfers out	-	-	-	(1,022)	(2,589)	(181,784)
Revenues and other sources over (under) expenditures	696,638	104,175	2,496,459	521,118	188,731	(1,320,220)
Adjustment to fund balance (see note 11)						
Fund balances at beginning of year	3,077,271	109,292	2,701,879	990,955	1,964,379	1,323,041
Fund balances at end of year	$ 3,773,909	213,467	5,198,338	1,512,073	2,153,110	2,821

COUNTY OF CONTRA COSTA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 1986
(With comparative totals for June 30, 1985)

Flood Control	Police Services	Criminal Justice	Courthouse Facilities	Other Special Revenue	Totals June 30, 1986	Totals June 30, 1985
2,515,918	1,869,764	-	-	125,665	40,396,802	34,850,823
1,326,003	-	-	-	81,448	1,538,198	1,285,829
-	35,499	727,408	574,064	18,071	1,665,561	1,489,315
410,610	-	60,798	36,393	1,375	1,087,028	727,643
2,179,151	44,583	-	-	171,589	19,451,447	21,444,133
(47,179)	3,480	-	-	736,269	4,208,414	2,808,010
780,796	-	-	-	-	1,154,870	662,278
7,165,299	1,953,326	788,206	610,457	1,134,417	69,502,320	63,268,031
-	-	60,202	348,629	14,929	526,397	1,096,783
5,960,004	1,906,598	-	-	534,699	36,400,106	36,546,267
-	-	-	-	-	1,040,411	1,129,824
-	-	-	-	93,751	4,951,287	4,349,935
-	-	-	-	-	6,646,912	6,307,037
-	-	-	-	-	13,444,811	11,498,443
-	-	-	-	-	887,207	643,178
5,960,004	1,906,598	60,202	348,629	643,379	63,897,131	61,571,467
1,205,295	46,728	728,004	261,828	491,038	5,605,189	1,696,564
-	-	-	-	-	(185,395)	(207,509)
1,205,295	46,728	728,004	261,828	491,038	5,419,794	1,489,055
				1,159,443	1,159,443	-
4,750,444	370,259	560,456	407,573	338,439	16,593,988	15,104,933
5,955,739	416,987	1,288,460	669,401	1,988,920	23,173,225	16,593,988

COUNTY OF CONTRA COSTA
ROAD SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1986

	1985-86			
	Budget	Actual	Variance-Favorable (Unfavorable)	1984-85 Actual
REVENUES:				
Fines, forfeitures and penalties	$ 340,000	310,519	(29,481)	362,886
Use of money and property	273,500	318,776	45,276	260,728
Aid from other governmental agencies	11,111,425	11,352,835	241,410	9,726,964
Charges for current services	496,940	418,849	(78,091)	623,267
Other revenue	393,498	285,495	(108,003)	113,985
Total revenues	12,615,363	12,686,474	71,111	11,087,830
EXPENDITURES:				
Public ways and facilities				
Services and supplies	14,407,946	11,992,957	2,414,989	13,330,764
Other charges	503,999	398,116	105,883	233,438
Fixed assets	648,971	607,436	41,535	54,550
Total public ways and facilities	15,560,916	12,998,509	2,562,407	13,618,752
Total expenditures	15,560,916	12,998,509	2,562,407	13,618,752
Revenues over (under) expenditures	(2,945,553)	(312,035)	2,633,518	(2,530,922)
Add reserve for encumbrances	1,008,673	1,008,673	-	2,613,505
Fund balance at beginning of year	3,077,271	3,077,271	-	2,994,688
Fund balance at end of year	$ 1,140,391	3,773,909	2,633,518	3,077,271

COUNTY OF CONTRA COSTA
LIBRARY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1986

	1985-86			
	Budget	Actual	Variance-Favorable (Unfavorable)	1984-85 Actual
REVENUES:				
Taxes	$ 5,767,000	5,748,399	(18,601)	4,981,108
Use of money and property	10,200	10,480	280	13,258
Aid from other governmental agencies	673,864	667,016	(6,848)	528,988
Charges for current services	90,000	112,650	22,650	91,202
Other revenue	11,073	15,659	4,586	15,871
Total revenues	6,552,137	6,554,204	2,067	5,630,427
EXPENDITURES:				
Current:				
General government				
Fixed assets	137,839	137,839	-	237,083
Total general government	137,839	137,839	-	237,083
Education				
Salaries and benefits	4,221,005	4,206,815	14,190	3,832,873
Services and supplies	2,296,132	2,253,712	42,420	2,217,222
Other charges	490	485	5	-
Fixed assets	9,728	9,616	112	6,412
Expenditure transfers	(57,500)	(58,219)	719	(41,718)
Total education	6,469,855	6,412,409	57,446	6,014,789
Total expenditures	6,607,694	6,550,248	57,446	6,251,872
Revenues over (under) expenditures	(55,557)	3,956	59,513	(621,445)
Add reserve for encumbrances	100,219	100,219	-	195,943
Fund balance at beginning of year	109,292	109,292	-	534,794
Fund balance at end of year	$ 153,954	213,467	59,513	109,292

COUNTY OF CONTRA COSTA
FIRE PROTECTION SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDD JUNE 30, 1986

	1985-86			
	Budget	Actual	Variance-Favorable (Unfavorable)	1984-85 Actual
REVENUES:				
Taxes	$ 28,829,006	28,658,270	(170,736)	24,572,094
Licenses, permits and franchises	15,452	25,114	9,662	-
Use of money and property	12,000	27,550	15,550	40,741
Aid from other governmental agencies	2,626	565,596	562,970	668,712
Charges for current services	517,419	609,749	92,330	422,646
Other revenue	17,104	70,580	53,476	82,794
Total revenues	29,393,607	29,956,859	563,252	25,786,987
EXPENDITURES:				
Public protection				
Salaries and benefits	22,957,638	21,935,018	1,022,620	20,478,230
Services and supplies	6,463,578	4,569,063	1,894,515	4,139,312
Other charges	31,888	29,792	2,096	22,730
Fixed assets	2,113,612	2,032,059	81,553	2,203,501
Reserves	351,820	-	351,820	-
Total public protection	31,918,536	28,565,932	3,352,604	26,843,773
Total expenditures	31,918,536	28,565,932	3,352,604	26,843,773
Revenues over (under) expenditures	(2,524,929)	1,390,927	3,915,856	(1,056,786)
Add reserve for encumbrances	1,105,532	1,105,532	-	1,301,077
Fund balance at beginning of year	2,701,879	2,701,879	-	2,457,588
Fund balance at end of year	$ 1,282,482	5,198,338	3,915,856	2,701,879

COUNTY OF CONTRA COSTA
SANITATION SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1986

	1985-86			
	Budget	Actual	Variance-Favorable (Unfavorable)	1984-85 Actual
REVENUES:				
Taxes	$ 44,079	44,079	-	40,000
Use of money and property	-	45,422	45,422	10,903
Aid from other governmental agencies	-	(9,363)	(9,363)	386,541
Charges for current services	1,217,330	1,482,338	265,008	1,001,956
Other revenue	-	75	75	-
Total revenues	1,261,409	1,562,551	301,142	1,439,400
EXPENDITURES:				
Health and sanitation				
Services and supplies	932,608	828,852	103,756	642,635
Other charges	184,516	123,074	61,442	221,659
Fixed assets	1,061,214	179,778	881,436	330,914
Reserves	104,131	-	104,131	-
Total health and sanitation	2,282,469	1,131,704	1,150,765	1,195,208
Total expenditures	2,282,469	1,131,704	1,150,765	1,195,208
Revenues over (under) expenditures	(1,021,060)	430,847	1,451,907	244,192
Other financing sources (uses):				
Operating transfers out	-	(1,022)	(1,022)	(138,728)
Add reserve for encumbrances	91,293	91,293	-	65,384
Fund balance at beginning of year	990,955	990,955	-	820,107
Fund balance at end of year	$ 61,188	1,512,073	1,450,885	990,955

COUNTY OF CONTRA COSTA
SERVICE AREA SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1986

	1985-86			
	Budget	Actual	Variance-Favorable (Unfavorable)	1984-85 Actual
REVENUES:				
Taxes	$ 1,523,003	1,434,707	(88,296)	1,306,845
Licenses, permits and franchises	86,700	105,633	18,933	3,280
Use of money and property	184,487	175,624	(8,863)	149,543
Aid from other governmental agencies	249,650	760,940	511,290	214,977
Charges for current services	883,540	892,258	8,718	512,939
Other revenue	15,000	2,265	(12,735)	539
Total revenues	2,942,380	3,371,427	429,047	2,188,123
EXPENDITURES:				
Public protection				
Services and supplies	934,203	520,373	413,830	571,311
Other charges	32,257	18,032	14,225	28,368
Reserves	56,240	-	56,240	-
Total public protection	1,022,700	538,405	484,295	599,679
Education				
Services and supplies				299,520
Other charges	299,520	299,520	-	21,696
Fixed assets	58,443	-	58,443	-
Total education	357,963	299,520	58,443	321,216
Public ways and facilities				
Salaries and benefits	180	180	-	-
Services and supplies	482,976	352,924	130,052	331,816
Other charges	19,219	1,068,491	(1,049,272)	60,363
Fixed assets	1,292,922	60,310	1,232,612	134,865
Reserves	41,908	-	41,908	-
Total public ways and facilities	1,837,205	1,481,905	355,300	527,044

COUNTY OF CONTRA COSTA
SERVICE AREA SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1986

	1985-86			
	Budget	Actual	Variance-Favorable (Unfavorable)	1984-85 Actual
Recreation and culture				
Salaries and benefits	325,000	289,951	35,049	280,968
Services and supplies	281,720	231,974	49,746	293,460
Other charges	78,947	338,651	(259,704)	15,596
Fixed assets	885,397	32,269	853,128	57,445
Reserves	26,050	-	26,050	-
Total recreation and culture	1,597,114	892,845	704,269	647,469
Total expenditures	4,814,982	3,212,675	1,602,307	2,095,408
Revenues over (under) expenditures	(1,872,602)	158,752	2,031,354	92,715
Other financing sources (uses):				
Operating transfers out	-	(2,589)	(2,589)	(67,394)
Add reserve for encumbrances	32,568	32,568	-	159,835
Fund balance at beginning of year	1,964,379	1,964,379	-	1,779,223
Fund balance at end of year	$ 124,345	2,153,110	2,028,765	1,964,379

COUNTY OF CONTRA COSTA
FEDERAL REVENUE SHARING SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1986

	1985-86			
	Budget	Actual	Variance-Favorable (Unfavorable)	1984-85 Actual
REVENUES:				
Aid from other governmental agencies	$ 3,719,100	3,719,100	-	4,948,349
Other revenue	-	-	-	527
Total revenues	3,719,100	3,719,100	-	4,948,876
EXPENDITURES:				
Public assistance				
Other charges	4,941,064	4,860,357	80,707	4,293,641
Total public assistance	4,941,064	4,860,357	80,707	4,293,641
Total expenditures	4,941,064	4,860,357	80,707	4,293,641
Revenues over (under) expenditures	(1,221,964)	(1,141,257)	80,707	655,235
Other financing sources (uses):				
Operating transfers out	-	(181,784)	(181,784)	-
Add reserve for encumbrances	2,821	2,821	-	2,152
Fund balance at beginning of year	1,323,041	1,323,041	-	665,654
Fund balance at end of year	$ 103,898	2,821	(101,077)	1,323,041

COUNTY OF CONTRA COSTA
FLOOD CONTROL SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1986

	1985-86			
	Budget	Actual	Variance-Favorable (Unfavorable)	1984-85 Actual
REVENUES:				
Taxes	$ 2,530,700	2,515,918	(14,782)	2,179,533
Licenses, permits and franchises	992,170	1,326,003	333,833	1,209,964
Use of money and property	224,800	410,610	185,810	205,397
Aid from other governmental agencies	3,263,000	2,179,151	(1,083,849)	2,539,850
Charges for current services	(53,170)	(47,179)	5,991	68,524
Other revenue	1,440,500	780,796	(659,704)	448,562
Total revenues	8,398,000	7,165,299	(1,232,701)	6,651,830
EXPENDITURES:				
Public protection				
Services and supplies	7,196,229	4,981,019	2,215,210	4,844,085
Other charges	6,179,939	1,395,642	4,784,297	2,591,949
Fixed assets	131,000	127,236	3,764	8,840
Reserves	330,900	-	330,900	-
Total public protection	13,838,068	6,503,897	7,334,171	7,444,874
Total expenditures	13,838,068	6,503,897	7,334,171	7,444,874
Revenues over (under) expenditures	(5,440,068)	661,402	6,101,470	(793,044)
Add reserve for encumbrances	543,893	543,893	-	1,114,652
Fund balance at beginning of year	4,750,444	4,750,444	-	4,428,836
Fund balance at end of year	$ (145,731)	5,955,739	6,101,470	4,750,444

COUNTY OF CONTRA COSTA
POLICE SERVICES SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1986

	1985-86			
	Budget	Actual	Variance-Favorable (Unfavorable)	1984-85 Actual
REVENUES:				
Taxes	$ 1,874,506	1,869,764	(4,742)	1,661,371
Use of money and property	52,000	35,499	(16,501)	34,982
Aid from other governmental agencies	-	44,583	44,583	2,425,373
Charges for current services	5,500	3,480	(2,020)	6,833
Total revenues	1,932,006	1,953,326	21,320	4,128,559
EXPENDITURES:				
Public protection				
Salaries and benefits	14,794	14,818	(24)	13,364
Services and supplies	1,942,120	1,891,725	50,395	4,007,561
Other charges	-	55	(55)	-
Fixed assets	3,150	-	3,150	9,821
Reserves	332,734	-	332,734	-
Total public protection	2,292,798	1,906,598	386,200	4,030,746
Total expenditures	2,292,798	1,906,598	386,200	4,030,746
Revenues over (under) expenditures	(360,792)	46,728	407,520	97,813
Other financing sources (uses):				
Operating transfers out	-	-	-	(1,387)
Fund balance at beginning of year	370,259	370,259	-	273,833
Fund balance at end of year	$ 9,467	416,987	407,520	370,259

COUNTY OF CONTRA COSTA
CRIMINAL JUSTICE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1986

	1985-86			
	Budget	Actual	Variance-Favorable (Unfavorable)	1984-85 Actual
REVENUES:				
Fines, forfeitures and penalties	$ 717,000	727,408	10,408	655,151
Use of money and property	53,000	60,798	7,798	-
Total revenues	770,000	788,206	18,206	655,151
EXPENDITURES:				
General government				
Services and supplies	-	-	-	66,555
Fixed assets	788,867	122,638	666,229	1,090,317
Total general government	788,867	122,638	666,229	1,156,872
Total expenditures	788,867	122,638	666,229	1,156,872
Revenues over (under) expenditures	(18,867)	665,568	684,435	(501,721)
Add reserve for encumbrances	62,436	62,436	-	556,665
Fund balance at beginning of year	560,456	560,456	-	505,512
Fund balance at end of year	$ 604,025	1,288,460	684,435	560,456

COUNTY OF CONTRA COSTA
COURTHOUSE FACILITIES SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1986

	1985-86			
	Budget	Actual	Variance-Favorable (Unfavorable)	1984-85 Actual
REVENUES:				
Fines, forfeitures and penalties	$ 450,000	574,064	124,064	463,972
Use of money and property	-	36,393	36,393	-
Total revenues	450,000	610,457	160,457	463,972
EXPENDITURES:				
General government				
Fixed assets	848,798	784,987	63,811	570,501
Total general government	848,798	784,987	63,811	570,501
Total expenditures	848,798	784,987	63,811	570,501
Revenues over (under) expenditures	(398,798)	(174,530)	224,268	(106,529)
Add reserve for encumbrances	436,358	436,358	-	352,374
Fund balance at beginning of year	407,573	407,573	-	161,728
Fund balance at end of year	$ 445,133	669,401	224,268	407,573

COUNTY OF CONTRA COSTA
OTHER SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1986

	1985-86			
	Budget	Actual	Variance-Favorable (Unfavorable)	1984-85 Actual
REVENUES:				
Taxes	$ 122,900	125,665	2,765	109,872
Licenses, permits and franchises	84,250	81,448	(2,802)	72,585
Fines, forfeitures and penalties	15,707	18,071	2,364	7,306
Use of money and property		1,375	1,375	12,091
Aid from other governmental agencies	47,830	171,589	123,759	4,379
Charges for current services	622,029	736,269	114,240	80,643
Total revenues	892,716	1,134,417	241,701	286,876
EXPENDITURES:				
General government				
Services and supplies	191,071	14,521	176,550	190,373
Fixed assets	410	408	2	48,402
Total general government	191,481	14,929	176,552	238,775
Public protection				
Salaries and benefits	84,460	83,898	562	5,350
Services and supplies	329,552	241,822	87,730	130,448
Other charges	175,500	172,700	2,800	
Fixed assets	249,190	226,924	22,266	30,223
Total public protection	838,702	725,344	113,358	166,021
Public assistance				
Services and supplies	93,707	93,709	(2)	58,446
Other charges	-	42	(42)	-
Total public assistance	93,707	93,751	(44)	58,446
Total expenditures	1,123,890	834,024	289,866	463,242

COUNTY OF CONTRA COSTA
OTHER SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1986

	1985-86			
	Budget	Actual	Variance-Favorable (Unfavorable)	1984-85 Actual
Revenues over (under) expenditures	(231,174)	300,393	531,567	(176,366)
Adjustment to fund balance (see note 11)	1,159,443	1,159,443	-	-
Add reserve for encumbrances	190,645	190,645	-	31,835
Fund balance at beginning of year	338,439	338,439	-	482,970
Fund balance at end of year $	1,457,353	1,988,920	531,567	338,439

DEBT SERVICE FUNDS

FIRE PROTECTION	To accumulate monies for payments of $450,000 in serial bonds, 4.5 to 4.6 percent, $30,000-35,000 annual installments, with the last installment due in 1989. Financing is provided by specific property tax levies.
SANITATION	To accumulate monies for payment of $4,760,000 in serial bonds, 3.875 to 11.75 percent, $231,000-$1,066,000 annual installments, with the last installment due in 2002. Financing is provided by specific property tax levies and user charges.
RECREATION AND PARK	To accumulate monies for payment of $6,750,000 in serial bonds, 8.0 to 7.5 percent, $135,000-$540,000 annual installments, with the last installment due in 2004. Financing is provided by specific property tax levies.
STORM DRAINAGE	To accumulate monies for payment of $200,000 in serial bonds, 4.0 to 4.25 percent, $5,000 annual installments, with the last installment due in 2005. Financing is provided by specific property tax levies.
PUBLIC FACILITIES CORPORATIONS	Two non-profits corporations assist the County in financing various public buildings and facilities by issuing revenue bonds and Certificates of Participation serviced by rental paid by the County.

COUNTY OF CONTRA COSTA
DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1986
(With comparative totals for June 30, 1985)

	Fire Protection Bonds	Sanitation Bonds	Recreation and Park Bonds	Storm Drainage Bonds	Public Facilities	Totals June 30, 1986	Totals June 30, 1985
Assets							
Cash and investments	$ 3,232	759,808	16,998	92	25,396,910	26,177,040	1,005,756
Accounts receivable and accrued revenue	1,055	7,789	25,323	300	-	34,467	49,677
Due from other funds	98	240,618	3,067	-	-	243,783	670
Total assets	$ 4,385	1,008,215	45,388	392	25,396,910	26,455,290	1,056,103
Liabilities and Fund Equity							
Liabilities:							
Accounts payable and accrued liabilities	-	-	-	-	503,770	503,770	1,523
Due to other funds	-	25,500	7	-	-	25,507	718
Total liabilities	-	25,500	7	-	503,770	529,277	2,241
Fund Equity:							
Fund Balance:							
Unreserved:							
Undesignated	4,385	982,715	45,381	392	24,893,140	25,926,013	1,053,862
Total fund equity	4,385	982,715	45,381	392	24,893,140	25,926,013	1,053,862
Total liabilities and fund equity	$ 4,385	1,008,215	45,388	392	25,396,910	26,455,290	1,056,103

COUNTY OF CONTRA COSTA
DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 1986
(With comparative totals for June 30, 1985)

	Fire Protection Bonds	Sanitation Bonds	Recreation and Park Bonds	Storm Drainage Bonds	Public Facilities	Totals June 30, 1986	Totals June 30, 1985
REVENUES:							
Taxes	$ 33,711	284,318	564,385	9,279	-	891,693	900,962
Use of money and property	-	36,934	-	-	2,327,715	2,364,649	76,399
Aid from other governmental agencies	1,255	-	19,796	-	-	21,051	23,910
Charges for current services	-	214,000	-	-	-	214,000	219,034
Other revenues	-	-	-	-	600,000	600,000	-
Total revenues	34,966	535,252	584,181	9,279	2,927,715	4,091,393	1,220,305
EXPENDITURES:							
Debt Service:							
Principal	30,000	236,000	135,000	5,000	980,000	1,386,000	371,000
Interest	5,787	329,183	440,587	4,306	2,298,718	3,078,581	805,743
Capital Outlay	-	-	-	-	1,561,376	1,561,376	-
Total expenditures	35,787	565,183	575,587	9,306	4,840,094	6,025,957	1,176,743
Revenues over (under) expenditures	(821)	(29,931)	8,594	(27)	(1,912,379)	(1,934,564)	43,562
Other financing sources (uses)							
Operating transfers in	-	1,196	-	-	-	1,196	5,965
Proceeds from issuance of debt	-	-	-	-	36,990,731	36,990,731	-
Payment to escrow for defeasance of debt	-	-	-	-	(14,304,943)	(14,304,943)	-
Total other financing sources (uses)	-	1,196	-	-	22,685,788	22,686,984	5,965
Revenues and other sources over (under) expenditures	(821)	(28,735)	8,594	(27)	20,773,409	20,752,420	49,527
Adjustment to fund balance (see note 11)	-	-	-	-	4,119,731	4,119,731	-
Fund balances at beginning of year	5,206	1,011,450	36,787	419	-	1,053,862	1,004,335
Fund balances at end of year	$ 4,385	982,715	45,381	392	24,893,140	25,926,013	1,053,862

COUNTY OF CONTRA COSTA
FIRE PROTECTION DEBT SERVICE
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1986

	1985-86			
	Budget	Actual	Variance-Favorable (Unfavorable)	1984-85 Actual
REVENUES:				
Taxes	$ 33,426	33,711	285	36,052
Aid from other governmental agencies	-	1,255	1,255	1,436
Total revenues	33,426	34,966	1,540	37,488
EXPENDITURES:				
Debt Service:				
Principal	30,000	30,000	-	30,000
Interest	7,969	5,787	2,182	7,134
Total expenditures	37,969	35,787	2,182	37,134
Revenues over (under) expenditures	(4,543)	(821)	3,722	354
Fund balance at beginning of year	5,206	5,206	-	4,852
Fund balance at end of year	$ 663	4,385	3,722	5,206

COUNTY OF CONTRA COSTA
SANITATION DEBT SERVICE
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1986

	1985-86			
	Budget	Actual	Variance-Favorable (Unfavorable)	1984-85 Actual
REVENUES:				
Taxes	$ 275,307	284,318	9,011	277,389
Use of money and property	-	36,934	36,934	76,399
Charges for current services	-	214,000	214,000	219,034
Total revenues	275,307	535,252	259,945	572,822
EXPENDITURES:				
Debt Service:				
Principal	201,000	236,000	(35,000)	211,000
Interest	553,287	329,183	224,104	343,143
Total expenditures	754,287	565,183	189,104	554,143
Revenues over (under) expenditures	(478,980)	(29,931)	449,049	18,679
Other financing sources (uses):				
Operating transfers in	-	1,196	1,196	5,965
Revenues and other sources over (under) expenditures	(478,980)	(28,735)	450,245	24,644
Fund balance at beginning of year	1,011,450	1,011,450	-	986,806
Fund balance at end of year	$ 532,470	982,715	450,245	1,011,450

COUNTY OF CONTRA COSTA
RECREATION AND PARK DEBT SERVICE
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1986

	1985-86			
	Budget	Actual	Variance-Favorable (Unfavorable)	1984-85 Actual
REVENUES:				
Taxes	$ 544,025	564,385	20,360	577,927
Aid from other governmental agencies	-	19,796	19,796	22,474
Total revenues	544,025	584,181	40,156	600,401
EXPENDITURES:				
Debt Service:				
Principal	135,000	135,000	-	125,000
Interest	440,580	440,587	(7)	450,980
Total expenditures	575,580	575,587	(7)	575,980
Revenues over (under) expenditures	(31,555)	8,594	40,149	24,421
Fund balance at beginning of year	36,787	36,787	-	12,366
Fund balance at end of year	$ 5,232	45,381	40,149	36,787

COUNTY OF CONTRA COSTA
STORM DRAINAGE DEBT SERVICE
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1986

	1985-86			
	Budget	Actual	Variance-Favorable (Unfavorable)	1984-85 Actual
REVENUES:				
Taxes	$ 8,943	9,279	336	9,594
Total revenues	8,943	9,279	336	9,594
EXPENDITURES:				
Debt Service:				
Principal	5,000	5,000	-	5,000
Interest	4,313	4,306	7	4,486
Total expenditures	9,313	9,306	7	9,486
Revenues over (under) expenditures	(370)	(27)	343	108
Fund balance at beginning of year	419	419	-	311
Fund balance at end of year	$ 49	392	343	419

CAPITAL PROJECTS FUNDS

LOS MEDANOS HOSPITAL FUND

This fund was established to account for the acquisition and construction costs of converting the Los Medanos Hospital building to an outpatient care facility. It is being funded by a State grant of $822,000 and a County contribution of $1,000,000.

REDEVELOPMENT AGENCY FUND

The redevelopment agency was formed for the acquisition of real property and construction of improvements thereon in the County's unincorporated areas for the purpose of removing or preventing blight.

COUNTY OF CONTRA COSTA
CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1986
(With comparative totals for June 30, 1985)

	Los Medanos Hospital	Redevelopement Agency	Totals June 30, 1986	Totals June 30, 1985
Assets				
Cash and investments	$ (26,714)	1,400,753	1,374,039	1,849,970
Accounts receivable and accrued revenue	2,930	625,927	628,857	1,932
Due from other funds	36,542	221,409	257,951	120,634
Prepaid expenses and deposits	-	100,972	100,972	-
Total assets	$ 12,758	2,349,061	2,361,819	1,972,536
Liabilities and Fund Equity				
Liabilities:				
Accounts payable and accrued liabilities	5,298	123,188	128,486	4,802,362
Due to other funds	7,460	643,969	651,429	537,789
Total liabilities	12,758	767,157	779,915	5,340,151
Fund Equity:				
Fund balance:				
Reserved for:				
Encumbrances	-	451,715	451,715	789,157
Prepaid expenses and deposits	-	100,972	100,972	-
Unreserved:				
Undesignated	-	1,029,217	1,029,217	(4,156,772)
Total fund equity	-	1,581,904	1,581,904	(3,367,615)
Total liabilities and fund equity	$ 12,758	2,349,061	2,361,819	1,972,536

COUNTY OF CONTRA COSTA
CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 1986
(With comparative totals for June 30, 1985)

	Los Medanos Hospital	Redevelopement Agency	Totals June 30, 1986	Totals June 30, 1985
REVENUES				
Taxes	$ -	213,777	213,777	-
Use of money and property	9,043	84,135	93,178	30,921
Aid from other governmental agencies	-	1,460,745	1,460,745	3,184,493
Charges for current services	-	466,800	466,800	-
Other revenues	-	1,403,765	1,403,765	6,709
Total revenues	9,043	3,629,222	3,638,265	3,222,123
EXPENDITURES				
Capital projects	117,453	5,225,603	5,343,056	7,002,181
Total expenditures	117,453	5,225,603	5,343,056	7,002,181
Revenues over (under) expenditures	(108,410)	(1,596,381)	(1,704,791)	(3,780,058)
Other financing sources (uses):				
Operating transfers in	29,083	-	29,083	-
Proceeds from issuance of debt	-	2,016,685	2,016,685	-
Total other financing sources (uses)	29,083	2,016,685	2,045,768	-
Revenues and other sources over (under) expenditures	(79,327)	420,304	340,977	(3,780,058)
Adjustments to fund balance (see note 11)	-	4,608,542	4,608,542	-
Fund balances at beginning of year	79,327	(3,446,942)	(3,367,615)	412,443
Fund balances at end of year	$ -	1,581,904	1,581,904	(3,367,615)

COUNTY OF CONTRA COSTA
LOS MEDANOS HOSPITAL CAPITAL PROJECTS FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1986

	1985-86			
	Budget	Actual	Variance-Favorable (Unfavorable)	1984-85 Actual
REVENUES:				
Use of money and property	$ -	9,043	9,043	15,676
Total revenues	-	9,043	9,043	15,676
EXPENDITURES:				
General government				
Other charges	-	5,390	(5,390)	-
Fixed assets	58,719	112,063	(53,344)	443,426
Total general government	58,719	117,453	(58,734)	443,426
Total expenditures	58,719	117,453	(58,734)	443,426
Revenues over (under) expenditures	58,719	(108,410)	(49,691)	(427,750)
Other financing sources (uses)				
Operating transfers in	-	29,083	(29,083)	-
Add reserve for encumbrances	-	-	-	57,360
Fund balance at beginning of year	79,327	79,327	-	449,717
Fund balance at end of year	$ 20,608	-	20,608	79,327

COUNTY OF CONTRA COSTA
REDEVELOPMENT AGENCY CAPITAL PROJECTS FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1986

	1985-86			
	Budget	Actual	Variance-Favorable (Unfavorable)	1984-85 Actual
REVENUES:				
Taxes	$ 125,000	213,777	88,777	-
Use of money and property	101,200	84,135	(17,065)	15,245
Aid from other governmental agencies	7,487,804	1,460,745	(6,027,059)	2,902,000
Charges for current services	-	466,800	466,800	282,493
Other revenue	6,242,935	1,403,765	(4,839,170)	6,709
Total revenues	13,956,939	3,629,222	(10,327,717)	3,206,447
EXPENDITURES:				
Public protection				
Salaries and benefits	5,500	5,649	(149)	4,160
Services and supplies	9,285,635	2,604,072	6,681,563	6,297,893
Other charges	4,732,046	1,450,912	3,281,134	1,045,859
Fixed assets	-	1,616,685	(1,616,685)	-
Total general government	14,023,181	5,677,318	8,345,863	7,347,912
Total expenditures	14,023,181	5,677,318	8,345,863	7,347,912
Revenues over (under) expenditures	(66,242)	(2,048,096)	(1,981,854)	(4,141,465)
Other financing sources (uses)				
Proceeds from issuance of debt	-	2,016,685	2,016,685	-
Revenues and other sources over (under) expenditures	(66,242)	(31,411)	34,831	-
Add reserve for encumbrances	451,715	451,715	-	731,797
Adjustments to fund balance (see note 11)	-	4,608,542	4,608,542	-
Fund balance at beginning of year	(4,606,385)	(3,446,942)	(1,159,443)	(37,274)
Fund balance at end of year	$ (4,220,912)	1,581,904	3,483,930	(3,446,942)

ENTERPRISE FUNDS

AIRPORT FUND	This fund was established to provide for operations and maintenance of Buchanan Field aviation facilities. Revenues include receipts under rental and lease agreements involving County airport facilities and State and Federal aid.
SPECIAL AVIATION FUND	This fund was established to provide for airport and aviation purpose capital improvements including repairs or replacement of capital items. Revenues consist of an annual allocation for each county operated airport from the State of California as well as acquisition and development funds provided by the State for special projects with partial matching from the County General Fund.
COUNTY HOSPITAL FUND	This fund was established to account for operations of the County Hospital, outpatient clinics, and other facilities involved in providing health services to County residents. Revenues are principally subsidies from the General Fund, fees for patient services, and payments from federal and state programs such as Medicare, Medi-Cal, Short-Doyle, etc.
HEALTH MAINTENANCE ORGANIZATION FUND	This fund accounts for operations of the County's prepaid health plans. Revenues are primarily capitation payments by Medicare and Medi-Cal and premiums paid by private citizens. The bulk of medical services required by the plans are provided by the County Hospital Enterprise Fund at charge rates established by the Health Services Department.

COUNTY OF CONTRA COSTA
ENTERPRISE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1986
(With comparative totals for June 30, 1985)

	Airport	Special Aviation	County Hospital	Health Maintenance Organization	Totals June 30, 1986	Totals June 30, 1985
Assets						
Cash and investments	$ 400,255	2,699	5,824	951	409,729	183,082
Accounts receivable and accrued revenue	149,351	-	5,101,376	825,386	6,076,113	8,521,427
Due from other funds	54,067	486	5,227,728	2,209,458	7,491,739	2,671,754
Inventories	-	-	407,335	-	407,335	431,353
Prepaid expenses and deposits	-	-	10,807	8,964	19,771	22,532
Fixed assets, net	3,715,062		7,303,486	147,356	11,165,904	8,496,573
Total assets	$ 4,318,735	3,185	18,056,556	3,192,115	25,570,591	20,326,721
Liabilities and Fund Equity						
Liabilities:						
Accounts payable and accrued liabilities	342,515	-	3,742,057	171,131	4,255,703	3,995,831
Employee benefits payable	25,245	-	1,672,093	52,111	1,749,449	1,973,743
Due to other funds	15,435	4,156	6,448,028	2,863,488	9,331,107	7,350,879
Capital lease obligations	-	-	838,531	80,449	918,980	570,982
Total liabilities	383,195	4,156	12,700,709	3,167,179	16,255,239	13,891,435
Fund Equity:						
Contributed capital	2,472,642	-	6,941,222	10,000	9,423,864	8,687,881
Retained earnings (deficit)	1,462,898	(971)	(1,585,375)	14,936	(108,512)	(2,252,595)
Total fund equity	3,935,540	(971)	5,355,847	24,936	9,315,352	6,435,286
Total liabilities and fund equity	$ 4,318,735	3,185	18,056,556	3,192,115	25,570,591	20,326,721

COUNTY OF CONTRA COSTA
ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
YEAR ENDED JUNE 30, 1986
(With comparative totals for June 30, 1985)

	Airport	Special Aviation	County Hospital	Health Maintenance Organization	Totals June 30, 1986	Totals June 30, 1985
Operating revenues:						
Charges for current services	$ 868,635	-	38,740,528	17,692,786	57,301,949	59,024,400
Total operating revenues	868,635	-	38,740,528	17,692,786	57,301,949	59,024,400
Operating expenses:						
Salaries and employee benefits	389,475	-	35,082,155	1,279,165	36,750,795	35,694,618
Services and supplies	418,072	-	18,718,435	18,200,002	37,336,509	37,045,317
Depreciation	169,810	-	812,721	97,055	1,079,586	972,198
Total operating expenses	977,357	-	54,613,311	19,576,222	75,166,890	73,712,133
Operating income (loss)	(108,722)	-	(15,872,783)	(1,883,436)	(17,864,941)	(14,687,733)
Non-operating revenues - net	603,295	97,434	-	-	700,729	578,822
Operating subsidy from General Fund	-	-	16,112,088	1,885,261	17,997,349	14,289,884
Operating transfers in	-	-	-	450	450	-
Operating transfers out	-	-	(29,533)	-	(29,533)	
Net income (loss)	494,573	97,434	209,772	2,275	804,054	180,973
Add depreciation on fixed assets financed by grants	73,382	-	-	-	73,382	52,781
Increase (decrease) in retained earnings	567,955	97,434	209,772	2,275	877,436	233,754
Adjustments to beginning retained earnings (see note 11)	-	-	1,266,647	-	1,266,647	-
Retained earnings (deficit) at beginning of year	894,943	(98,405)	(3,061,794)	12,661	(2,252,595)	(2,486,349)
Retained earnings (deficit) at end of year	$ 1,462,898	(971)	(1,585,375)	14,936	(108,512)	(2,252,595)

COUNTY OF CONTRA COSTA
ENTERPRISE FUNDS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED JUNE 30, 1986
(With comparative totals for June 30, 1985)

	Airport	Special Aviation	County Hospital	Health Maintenance Organization	Totals June 30, 1986	Totals June 30, 1985
Funds provided (used) by operations:						
Net income (loss)	$ 494,573	97,434	209,772	2,275	804,054	180,973
Items not requiring (providing) the use of funds:						
Depreciation	169,810	-	812,721	97,055	1,079,586	972,198
Transfer of assets	(73,382)	-	809,365	-	735,983	(463,469)
Total funds provided by operations	591,001	97,434	1,831,858	99,330	2,619,623	689,702
Increase in accounts payable and accrued liabilities	(184,899)	(103,900)	732,995	(184,324)	259,872	-
Increase in amounts due to other funds	(3,006)	(17,439)	1,261,528	739,145	1,980,228	144,074
Decrease in accounts receivable and accrued revenue	307,871	495	2,046,084	90,864	2,445,314	2,734,514
Decrease in inventories	-	-	24,018	-	24,018	-
Decrease in prepaid expenses and deposits	400	-	2,361	-	2,761	-
Decrease in amounts from other funds	-	-	-	-	-	4,553,679
Increase in capital lease obligations	-	-	442,152	(94,154)	347,998	-
Total funds provided	711,367	(23,410)	6,340,996	650,861	7,679,814	8,121,969
Funds used for:						
Increase in amounts due from other funds	18,738	486	4,155,193	645,568	4,819,985	-
Increase in inventories	-	-	-	-	-	30,152
Increase in prepaid expenses and deposits	-	-	-	-	-	18,749
Increase in fixed assets, net	450,222	-	3,220,368	4,945	3,675,535	544,926
Decrease in accounts payable and accrued liabilities	-	-	-	-	-	590,099
Decrease in employee benefits payable	(7,024)	-	229,494	1,824	224,294	-
Decrease in amounts due to other funds	-	-	-	-	-	7,189,276
Decrease in capital lease obligations	-	-	-	-	-	59,853
Adjustment to beginning fund equity	-	-	(1,266,647)	-	(1,266,647)	-
Total funds used	461,936	486	6,338,408	652,337	7,453,167	8,433,055
Net increase (decrease) in cash and investments	249,431	(23,896)	2,588	(1,476)	226,647	(311,086)
Cash and investments at beginning of year	150,824	26,595	3,236	2,427	183,082	494,168
Cash and investments at end of year	$ 400,255	2,699	5,824	951	409,729	183,082

INTERNAL SERVICE FUNDS

SELF INSURANCE FUNDS

These funds are established to account for administrative costs and for payments of claims under the various insurance programs. Revenues are primarily premiums paid by other operating funds and interest on investments. The insurance programs are:

Employee Dental Insurance
Long Term Disability Insurance (Management Employees)
Workers Compensation Insurance
Automotive Liability Insurance
Public (General) Liability Insurance
State Unemployment Insurance
Medical Liability Insurance
Special District Property Insurance

COUNTY OF CONTRA COSTA
INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1986
(With comparative totals for June 30, 1985)

	Employee Dental Insurance	Employee Medical Insurance	Long-Term Disability Insurance	Workers' Compensation - Consolidated Fire Insurance	Workers' Compensation - Riverview Fire Insurance
Assets					
Cash and investments	$ 576,341	105,377	1,086,724	1,718,337	1,231,061
Accounts receivable and accrued revenue	6,514	-	34,152	23,409	17,094
Due from other funds	-	-	-	26,140	22,776
Prepaid expenses and deposits	50,000	-	-	-	-
Total assets	$ 632,855	105,377	1,120,876	1,767,886	1,270,931
Liabilities and Fund Equity					
Liabilities:					
Accounts payable and accrued liabilities	417,646	-	571,986	1,123,430	350,854
Due to other funds	15,293	7,917	745	22,737	1,736
Total liabilities	432,939	7,917	572,731	1,146,167	352,590
Fund Equity:					
Retained earnings	199,916	97,460	548,145	621,719	918,341
Total fund equity	199,916	97,460	548,145	621,719	918,341
Total liabilities and fund equity	$ 632,855	105,377	1,120,876	1,767,886	1,270,931

COUNTY OF CONTRA COSTA
INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1986
(With comparative totals for June 30, 1985)

Workers' Compensation - County Insurance	Automotive Liability Insurance	Public Liability Insurance	State Unemployment Insurance	Medical Liability Insurance	Special District Property Insurance	Totals June 30, 1986	Totals June 30, 1985
7,337,969	2,749,327	3,498,898	2,580,174	3,879,485	571,556	25,335,250	27,331,920
102,469	30,680	30,463	96,480	70,807	-	412,068	553,715
325,288	152,463	277,539	-	-	63,031	867,236	394,081
-	-	-	-	-	-	50,000	50,000
7,765,726	2,932,470	3,806,900	2,676,654	3,950,292	634,587	26,664,554	28,329,716
7,224,470	281,468	3,699,089	443,189	4,265,597	133,500	18,513,229	19,120,369
129,738	20,513	69,134	2,279	4,827	1,810	277,729	290,812
7,354,208	301,981	3,768,223	445,468	4,270,424	135,310	18,790,958	19,411,181
411,518	2,630,489	38,677	2,231,186	(320,132)	499,277	7,873,596	8,918,535
411,518	2,630,489	38,677	2,231,186	(320,132)	499,277	7,873,596	8,918,535
7,765,726	2,932,470	3,806,900	2,676,654	3,950,292	634,587	26,664,554	28,329,716

COUNTY OF CONTRA COSTA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
YEAR ENDED JUNE 30, 1986
(With comparative totals for June 30, 1985)

	Employee Dental Insurance	Employee Medical Insurance	Long-Term Disability Insurance	Workers' Compensation - Consolidated Fire Insurance	Workers' Compensation - Riverview Fire Insurance
Operating revenues:					
Use of money and property	$ 39,823	-	99,593	137,560	83,805
Charges for current services	2,062,507	183,131	267,760	331,750	301,463
Total operating revenues	2,102,330	183,131	367,353	469,310	385,268
Operating expenses:					
Salaries and employee benefits	-	-	144,698	-	(2,218)
Services and supplies	197,503	130,051	10,647	96,675	22,309
Benefit and claim payments	1,924,513	-	-	676,238	(21,952)
Total operating expenses	2,122,016	130,051	155,345	772,913	(1,861)
Operating income (loss)	(19,686)	53,080	212,008	(303,603)	387,129
Adjustment to beginning retained earnings/ fund balances (see note 11)	-	-	-	-	-
Retained earnings at beginning of year	219,602	44,380	336,137	925,322	528,212
Retained earnings at end of year	$ 199,916	97,460	548,145	621,719	915,341

COUNTY OF CONTRA COSTA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
YEAR ENDED JUNE 30, 1986
(With comparative totals for June 30, 1985)

Workers' Compensation - County Insurance	Automotive Liability Insurance	Public Liability Insurance	State Unemployment Insurance	Medical Liability Insurance	Special District Property Insurance	Public Facilities	Totals June 30, 1986	Totals June 30, 1985
516,190	203,175	258,862	170,219	213,209	-	-	1,722,436	2,561,895
3,907,995	413,328	2,001,289	772,703	900,190	63,046	-	11,205,162	12,233,866
4,424,185	616,503	2,260,151	942,922	1,113,399	63,046	-	12,927,598	14,795,761
(650)	-	-	-	-	-	-	141,830	67,966
713,620	117,940	851,078	57,674	344,816	6,391	-	2,548,704	5,049,318
3,636,586	281,488	185,816	153,145	1,155,425	10,193	-	8,001,452	9,079,745
4,349,556	399,428	1,036,894	210,819	1,500,241	16,584	-	10,691,986	14,197,029
74,629	217,075	1,223,257	732,103	(386,842)	46,462	-	2,235,612	598,732
-	-	-	-	-	-	(3,280,551)	(3,280,551)	3,678,247
336,889	2,413,414	(1,184,580)	1,499,083	66,710	452,815	3,280,551	8,918,535	4,641,556
411,518	2,630,489	38,677	2,231,186	(320,132)	499,277	-	7,873,596	8,918,535

COUNTY OF CONTRA COSTA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED JUNE 30, 1986
(With comparative totals for June 30, 1985)

	Employee Dental Insurance	Employee Medical Insurance	Long-Term Disability Insurance	Workers' Compensation - Consolidated Fire Insurance	Workers' Compensation - Riverview Fire Insurance
Funds provided (used) by operations - net income (loss)	$ (19,686)	53,080	212,008	(303,603)	387,129
Increase in accounts payable and accrued liabilities	-	-	-	-	-
Decrease in accounts receivable and accrued revenue	(779)	-	(1,933)	6,145	(2,147)
Decrease in amounts due from other funds	-	-	-	-	-
Total funds provided	(20,465)	53,080	210,075	(297,458)	384,982
Funds used for:					
Increase in amounts due from other funds	-	(17,198)	(126)	(945)	(116)
Decrease in accounts payable and accrued liabilities	(60,348)	-	-	(231,686)	107,798
Decrease in amounts due to other funds	7,813	9,239	(399)	4,194	1,972
Adjustment to beginning retained earnings	-	-	-	-	-
Total funds used	(52,535)	(7,959)	(525)	(228,437)	109,654
Increase (decrease) in cash and investments	32,070	61,039	210,600	(69,021)	275,328
Cash and investments at beginning of year	544,271	44,338	876,124	1,787,358	955,734
Cash and investments at end of year	$ 576,341	105,377	1,086,724	1,718,337	1,231,062

COUNTY OF CONTRA COSTA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED JUNE 30, 1986
(With comparative totals for June 30, 1985)

Workers' Compensation - County Insurance	Automotive Liability Insurance	Public Liability Insurance	State Unemployment Insurance	Medical Liability Insurance	Special District Property Insurance	Public Facilities	Totals June 30, 1986	Totals June 30, 1985
74,629	217,075	1,223,257	732,103	(386,842)	46,462	-	2,235,612	598,732
-	-	-	-	-	-	-	-	1,706,461
(6,956)	12,282	6,499	(8,000)	14,401	-	122,135	141,647	128,965
-	-	-	-	-	-	-	-	542,417
67,673	229,357	1,229,756	724,103	(372,441)	46,462	122,135	2,377,259	2,976,575
21,929	129,041	277,539	-	-	63,031	-	473,155	-
(1,010,345)	(133,065)	1,515,100	-	199,058	-	220,628	607,140	-
34,558	(16,584)	(65,682)	37,428	(4,325)	4,869	-	13,083	103,447
-	-	-	-	-	-	3,280,551	3,280,551	(3,678,247)
(953,858)	(20,608)	1,726,957	37,428	194,733	67,900	3,501,179	4,373,929	(3,574,800)
1,021,531	249,965	(497,201)	686,675	(567,174)	(21,438)	(3,379,044)	(1,996,670)	6,551,375
6,316,438	2,499,362	3,996,099	1,893,499	4,446,659	592,994	3,379,044	27,331,920	20,780,545
7,337,969	2,749,327	3,498,898	2,580,174	3,879,485	571,556	-	25,335,250	27,331,920

FIDUCIARY FUNDS

PENSION TRUST FUND

EMPLOYEES RETIREMENT SYSTEM FUND

This fund is under the control of the Board of Retirement. The fund accumulates contributions from the County, contributions from employees, and earnings from the fund's investments. Disbursements are made from the fund for retirements, disability and death benefits, refunds and administrative costs. This fund includes all assets of the retirement system.

AGENCY FUNDS

TAX LOSSES RESERVE FUND

This fund was established as a reserve for all delinquent Secured Taxes. It accumulates gains from tax sales and specified amounts of penalties and interest collected on delinquent secured taxes to cover possible future losses on the sale of tax-deeded property.

UNAPPORTIONED TAXES FUND

This fund accounts for Unsecured Taxes Receivable, Delinquent Secured Taxes, amounts which are impounded because of disputes or litigation, and amounts held pending authority for apportionment.

SCHOOL AND SPECIAL DISTRICTS FUNDS

These funds account for monies belonging to districts and agencies which use the County Treasury as their depository. These include school and community college districts, other special districts governed by local boards, regional boards and authorities, and pass through funds for tax collections for cities.

OTHER AGENCY FUNDS

These funds account for assets held by the County as an agent for individuals, private organizations, or other governmental units. These funds include payroll deductions clearing funds, deposits held by departments, collections clearing funds, and flow through funds for Federal and State projects.

COUNTY OF CONTRA COSTA
FIDUCIARY FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1986
(With comparative totals for June 30, 1985)

	Pension Trust Fund	Agency Funds				Totals	
	Employee Retirement System	Tax Losses Reserve	Unapportioned Taxes	School and Special Districts	Other Agency	June 30, 1986	June 30, 1985
Assets							
Cash and investments	$ 486,974,679	21,295,858	17,279,024	243,508,208	56,160,536	825,218,305	702,705,809
Accounts receivable and accrued revenue	9,601,039	-	15,794,434	-	6,343,912	31,739,385	26,082,363
Due from other funds	2,328,908	1,484,376	468,375	9,858,036	2,321,240	16,460,935	12,969,210
Inventories	-	-	-	-	22,835	22,835	20,583
Prepaid expenses and deposits	68,187	-	-	132	255,000	323,319	335,519
Taxes receivable	-	-	26,703,997	-	-	26,703,997	21,325,069
Total assets	$ 498,972,813	22,780,234	60,245,830	253,366,376	65,103,523	900,468,776	763,438,553
Liabilities and Fund Equity							
Liabilities:							
Warrants outstanding	11,391	-	-	26,514,026	7,713,507	34,238,924	15,862,474
Accounts payable and accrued liabilities	11,086,983	-	10,758,357	-	1,495,689	23,341,029	13,159,057
Employee benefits payable	14,827	-	-	-	-	14,827	715
Due to other funds	30,687	14,075	3,368,652	9,098,575	9,768,210	22,280,199	14,623,033
Unapportioned taxes	-	-	46,118,821	-	-	46,118,821	41,208,130
Due to other districts and agencies	-	22,766,159	-	217,753,775	46,126,117	286,646,051	242,057,937
Matured bonds and coupons payable	-	-	-	-	-	-	399,944
Total liabilities	11,143,888	22,780,234	60,245,830	253,366,376	65,103,523	412,639,851	327,311,290
Fund Equity:							
Fund balance:							
Reserved for:							
Employees retirement benefits	487,828,925	-	-	-	-	487,828,925	436,127,263
Total fund equity	487,828,925	-	-	-	-	487,828,925	436,127,263
Total liabilities and fund equity	$ 498,972,813	22,780,234	60,245,830	253,366,376	65,103,523	900,468,776	763,438,553

COUNTY OF CONTRA COSTA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 1986

	Balance June 30, 1985	Additions	Deductions	Balance June 30, 1986
Tax Losses Reserve				
Assets				
Cash and investments	$ 16,938,928	4,729,649	372,719	21,295,858
Due from other funds	1,255,980	1,484,376	1,255,980	1,484,376
	$ 18,194,908	6,214,025	1,628,699	22,780,234
Liabilities				
Accounts payable and accrued liabilities	27,736	-	27,736	-
Due to other funds	624	14,075	624	14,075
Due to other districts and agencies	18,166,548	4,985,781	386,170	22,766,159
	$ 18,194,908	4,999,856	414,530	22,780,234
Unapportioned Taxes				
Assets				
Cash and investments	16,081,159	1,731,044,407	1,729,846,542	17,279,024
Accounts receivable and accrued revenue	14,185,987	15,991,471	14,383,024	15,794,434
Due from other funds	1,354,776	5,984,972	6,871,373	468,375
Unsecured taxes receivable	21,325,069	57,648,250	52,269,322	26,703,997
	$ 52,946,991	1,810,669,100	1,803,370,261	60,245,830
Liabilities				
Accounts payable and accrued liabilities	9,741,755	10,758,357	9,741,755	10,758,357
Due to other funds	1,997,106	8,676,246	7,304,700	3,368,652
Unapportioned taxes	41,208,130	1,207,165,362	1,202,254,671	46,118,821
	$ 52,946,991	1,226,599,965	1,219,301,126	60,245,830

CONTINUED

COUNTY OF CONTRA COSTA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, CONTINUED
FOR THE YEAR ENDED JUNE 30, 1986

	Balance June 30, 1985	Additions	Deductions	Balance June 30, 1986
School and Special Districts				
Assets				
Cash and investments	197,787,783	2,662,212,245	2,616,491,820	243,508,208
Due from other funds	6,653,302	37,488,561	34,283,827	9,858,036
Prepaid expenses and deposits	-	132	-	132
	$ 204,441,085	2,699,700,938	2,650,775,647	253,366,376
Liabilities				
Warrants outstanding	8,546,502	677,800,951	659,833,427	26,514,026
Due to other funds	6,582,599	37,038,048	34,522,072	9,098,575
Due to other agencies and districts	188,912,040	1,574,946,706	1,546,104,971	217,753,775
Matured bonds and coupons payable	399,944	-	399,944	-
	$ 204,441,085	2,289,785,705	2,240,860,414	253,366,376
Other Agency				
Assets				
Cash and investments	$ 45,421,026	939,247,457	928,507,947	56,160,536
Accounts receivable and accrued revenue	1,255,121	7,965,121	2,876,330	6,343,912
Due from other funds	1,987,268	3,090,843	2,756,871	2,321,240
Inventories	20,583	22,835	20,583	22,835
Prepaid expenses and deposits	255,000	25	25	255,000
	$ 48,938,998	950,326,281	934,161,756	65,103,523
Liabilities				
Warrants outstanding	7,280,084	638,817,865	638,384,442	7,713,507
Accounts payable and accrued liabilities	1,055,192	132,967,433	132,526,936	1,495,689
Due to other funds	5,624,373	10,538,126	6,394,289	9,768,210
Due to other agencies and districts	34,979,349	154,424,135	143,277,367	46,126,117
	$ 48,938,998	936,747,559	920,583,034	65,103,523

CONTINUED

COUNTY OF CONTRA COSTA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES, CONTINUED
FOR THE YEAR ENDED JUNE 30, 1986

	Balance June 30, 1985	Additions	Deductions	Balance June 30, 1986
Totals - Agency Funds				
Assets				
Cash and investments	$ 276,228,896	5,337,233,758	5,275,219,028	338,243,626
Accounts receivable and accrued revenue	15,441,108	23,956,592	17,259,354	22,138,346
Due from other funds	11,251,326	48,048,752	45,168,051	14,132,027
Inventories	20,583	22,835	20,583	22,835
Prepaid expenses and deposits	255,000	157	25	255,132
Unsecured taxes receivable	21,325,069	57,648,250	52,269,322	26,703,997
	$ 324,521,982	5,466,910,344	5,389,936,363	401,495,963
Liabilities				
Warrants outstanding	15,826,586	1,316,618,816	1,298,217,869	34,227,533
Accounts payable and accrued liabilities	10,824,683	143,725,790	142,296,427	12,254,046
Due to other funds	14,204,702	56,266,495	48,221,685	22,249,512
Unapportioned taxes	41,208,130	1,207,165,362	1,202,254,671	46,118,821
Due to other agencies and districts	242,057,937	1,734,356,622	1,689,768,508	286,646,051
Matured bonds and coupons payable	399,944	-	399,944	-
	$ 324,521,982	4,458,133,085	4,381,159,104	401,495,963

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets not used in proprietary fund operations or accounted for in Trust Funds.

CONTRA COSTA COUNTY
SCHEDULE OF GENERAL FIXED ASSETS - BY SOURCES
June 30, 1986

General Fixed Assets:	
Land	$ 12,789,203
Buildings and Improvements	83,023,015
Buildings and Improvements - Lease/Purchases	44,194,855
Equipment	32,938,721
Equipment - Lease/Purchases	4,899,189
Total General Fixed Assets	177,844,983
Investments in General Fixed Assets from:	
General Obligation Bonds	1,511,000
Federal Grants	3,963,164
State Grants	6,997,639
General Fund	104,574,963
Special Revenue Funds	60,728,438
Gifts	69,779
Total Investment in General Fixed Assets	$ 177,844,983

COUNTY OF CONTRA COSTA
STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
Year ended June 30, 1986

FUNCTION AND ACTIVITY	Balance July 1, 1985	Additions	Deletions	Transfers	Balance June 30, 1986
General Government:					
Legislative and Administrative	159,156	29,530	3,833	(3,954)	180,899
Finance	469,880	145,867	57,883	(14,491)	543,373
Counsel	64,922	10,734	10,953	-	64,703
Personnel	335,088	12,411	13,846	1,962	335,615
Elections	989,631	18,803	4,849	(276,180)	727,405
Communications	9,066	1,172	812	-	9,426
Property Management	6,802,652	999,350	462,261	68,794	7,408,535
Plant Aquisition	56,386,270	23,213,126	2,580,106	(63,113)	76,956,177
Other General	1,832,966	713,678	115,876	155	2,430,923
Total General Government	67,049,631	25,144,671	3,250,419	(286,827)	88,657,056
Public Protection:					
Judicial	1,632,667	328,317	148,786	16,326	1,828,524
Police Protection	4,131,185	215,742	52,771	4,234	4,298,390
Detention and Correction	36,178,285	165,305	225,142	287,994	36,406,442
Fire Protection	20,772,192	1,207,195	274,559	7,820	21,712,648
Flood Control and Soil & Water Conservation	250,856	-	-	-	250,856
Protective Inspection	188,806	25,049	12,571	(21,170)	180,114
Other Protection	633,409	603,404	50,418	19,349	1,205,744
Total Public Protection	63,787,400	2,545,012	764,247	314,553	65,882,718
Health and Sanitation:					
Health	658,837	69,506	24,484	-	703,859
Hospital Care	90,828	104,483	19,137	-	176,174
Sanitation	8,453,018	110,052	22,565	(43,618)	8,496,887
Total Health and Sanitation	9,202,683	284,041	66,186	(43,618)	9,376,920
Public Assistance:					
Assistance Administration	375,996	405,731	5,639	(4,365)	771,723
Veterans Services	5,650	783	478	-	5,955
Other Assistance	529,586	153,755	1,175	2,636	684,802
Total Public Assistance	911,232	560,269	7,292	(1,729)	1,462,480
Education:					
Library Services	5,489,448	108,217	-	(333)	5,597,332
Agricultural Education	9,596	-	2,756	-	6,840
Total Education	5,499,044	108,217	2,756	(333)	5,604,172
Public Ways and Facilities	2,112,406	545,304	231,249	17,954	2,444,415
Recreation and Cultural Services	4,390,097	165,231	138,106	-	4,417,222
Total General Fixed Assets	152,952,493	29,352,745	4,460,255	0	177,844,983

CONTRA COSTA COUNTY
SCHEDULE OF GENERAL FIXED ASSETS - BY FUNCTION AND ACTIVITY
June 30, 1986

FUNCTION AND ACTIVITY	Total	Land	Buildings and Improvements	Buildings and Improvements Lease Purchase	Equipment	Equipment Lease Purchase
General Government:						
Legislative and Administrative	180,899	-	-	-	129,870	51,029
Finance	543,373	-	-	-	490,750	52,623
Counsel	64,703	-	-	-	41,953	22,750
Personnel	335,615	-	-	-	271,297	64,318
Elections	727,405	-	-	-	727,405	-
Communications	9,426	-	-	-	9,426	-
Property Management	7,408,535	-	-	-	7,264,738	143,797
Plant Aquisition	76,956,177	8,332,785	30,072,192	38,551,200	-	-
Other General	2,430,923	-	-	-	594,379	1,836,544
Total General Government	88,657,056	8,332,785	30,072,192	38,551,200	9,529,818	2,171,061
Public Protection:						
Judicial	1,828,524	-	-	-	1,405,357	423,167
Police Protection	4,298,390	6,832	596,031	-	2,781,246	914,281
Detention and Correction	36,406,442	1,491,519	30,930,636	2,582,022	1,300,652	101,613
Fire Protection	21,712,648	1,396,020	6,663,245	-	13,580,024	73,359
Flood Control and Soil & Water Conservation	250,856	177,301	-	-	73,555	-
Protective Inspection	180,114	-	-	-	180,114	-
Other Protection	1,205,744	-	38,216	-	625,408	542,120
Total Public Protection	65,882,718	3,071,672	38,228,128	2,582,022	19,946,356	2,054,540
Health and Sanitation:						
Health	703,859	-	-	-	659,184	44,675
Hospital Care	176,174	-	-	-	108,813	67,361
Sanitation	8,496,887	88,763	8,361,571	-	46,553	-
Total Health and Sanitation	9,376,920	88,763	8,361,571	0	814,550	112,036
Public Assistance:						
Assistance Administration	771,723	-	-	-	489,594	282,129
Veterans Services	5,955	-	-	-	5,955	-
Other Assistance	684,802	-	-	-	684,802	-
Total Public Assistance	1,462,480	0	0	0	1,180,351	282,129
Education:						
Library Services	5,597,332	349,076	2,394,336	2,529,219	324,701	-
Agricultural Education	6,840	-	-	-	6,840	-
Total Education	5,604,172	349,076	2,394,336	2,529,219	331,541	0
Public Ways and Facilities	2,444,415	32,920	1,036,274	-	1,095,798	279,423
Recreation and Cultural Services	4,417,222	913,987	2,930,514	532,414	40,307	-
Total General Fixed Assets	177,844,983	12,789,203	83,023,015	44,194,855	32,938,721	4,899,189

STATISTICAL SECTION

COUNTY OF CONTRA COSTA
GENERAL COUNTY EXPENDITURES BY FUNCTION
LAST TEN FISCAL YEARS
000's

Fiscal Year	General Government	Public Protection	Health & Sanitation(2)	Public Assistance	Education	Public Ways & Facilities	Debt Service & Other	Total
1976-77	$ 20,947	$ 60,005	$ 8,389	$ 123,262	$ 5,618	$ 10,981	$ 3,201	$ 232,403
1977-78	24,294	68,470	46,052	103,030	6,200	13,680	3,013	264,739
1978-79	29,341	68,072	24,160	85,613	5,866	12,335	2,392	227,779
1979-80	28,013	78,919	23,714	102,319	6,290	14,700	3,066	257,021
1980-81	23,286	89,866	27,293	115,759	5,506	16,448	4,804	282,962
1981-82	27,612	99,884	29,979	114,170	5,478	16,518	5,051	298,692
1982-83	24,470	111,537	29,126	111,561	5,725	16,570	7,052	306,041
1983-84	25,235	112,242	37,623	114,777	5,942	16,228	7,607	319,654
1984-85	29,884	132,916	49,914	118,833	6,412	18,711	6,038	362,708
1985-86	37,097	141,533	56,729	127,400	6,765	18,473	18,487	406,484

NOTES:

(1) Includes all governmental fund types.

(2) On July 1, 1978, the County Hospital became an Enterprise Fund. The amounts shown since then include the County General Fund's subsidy of the Enterprise Fund. Prior to 1977-78, the County Hospital was included in Public Assistance.

COUNTY OF CONTRA COSTA
GENERAL COUNTY REVENUES BY SOURCE
LAST TEN FISCAL YEARS
000'S

Fiscal Year	Taxes	Licenses, Permits & Franchises	Fines, Forfeits & Penalties	Use of Money & Property	Aid form Other Governmental Agencies	Charges for Current Services	Other	Total
1976-77	$ 101,982	$ 2,314	$ 1,628	$ 3,693	$ 101,267	$ 27,075	$ 2,207	$ 240,166
1977-78	108,535	2,595	1,676	5,676	118,303	30,281	2,510	269,576
1978-79	53,275	2,629	2,210	8,719	136,957	13,532	3,266	220,588
1979-80	71,935	3,303	2,381	14,368	139,929	15,881	1,513	249,310
1980-81	83,775	3,036	2,697	16,825	152,993	20,401	1,648	281,375
1981-82	90,071	2,936	2,957	13,118	149,609	23,249	3,019	284,959
1982-83	100,541	3,748	3,703	10,526	147,049	27,752	4,685	298,004
1983-84	108,040	5,424	4,279	11,677	151,089	34,749	2,935	318,193
1984-85	120,931	5,917	5,153	13,771	180,417	44,186	1,967	372,342
1985-86	138,492	7,783	5,741	16,491	190,421	48,090	5,643	412,661

NOTE: Includes all governmental fund types.

COUNTY OF CONTRA COSTA
PROPERTY TAX RATE
ALL OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

Fiscal Year	County	County Special Districts	Local Special Districts	Agency Districts	Schools	Cities	County-wide Rate (1)	Total
1976-77	2.7130	.6212	.5509	.9246	5.9402	.9643		11.7142
1977-78	2.4950	.5672	.5516	.8270	5.8911	.9357		11.2676
1978-79 (1)		.0202	.1089	.3651	.4311	.0613	4.0000	4.9866
1979-80		.0195	.0900	.3240	.4136	.0995	4.0000	4.9466
1980-81		.0200	.1033	.3260	.3640	.1008	4.0000	4.9141
1981-82 (2)		.0042	.0272	.0703	.0508	.0231	1.0000	1.1756
1982-83		.0037	.0227	.0633	.0356	.0253	1.0000	1.1506
1983-84		.0034	.0192	.0641	.0353	.0252	1.0000	1.1472
1984-85		.0031	.0162	.0595	.0278	.0244	1.0000	1.1310
1985-86		.0026	.0144	.0517	.0519	.0226	1.0000	1.1432

NOTE: (1)In June, 1978, California voters approved "Proposition 13" which restricted the taxing power of local government agencies. Individual agencies can no longer establish their own property tax rates, except for voter approved indebtedness. Instead, a County-wide rate is levied with the proceeds distributed to all agencies according to formulas specified by the State Legislature. The County-wide rate is 1% of full cash value.

(2)Beginning with fiscal year 1981-82, State law was changed to require that property be assessed at full cash value. Prior to this, State law required that property be assessed at 25% of market value.

COUNTY OF CONTRA COSTA
PROPERTY TAXES
ALL OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS
000'S

Fiscal Year	County	County Special Districts	Local Special Districts	Schools	Cities	Redevelopment Agencies (2)	Totals
1976-77	$ 88,085	$ 20,067	$ 54,066	$ 192,966	$ 37,056	$	$ 392,240
1977-78	94,251	21,360	58,906	219,623	43,682		437,822
1978-79	41,230	9,937	42,620	104,306	24,931		223,024
1979-80	48,792	19,713	50,100	79,203	34,125		231,933
1980-81	59,200	24,752	58,333	91,507	38,947		272,739
1981-82	67,197	26,314	68,477	96,285	42,998		301,271
1982-83	77,580	31,998	70,662	103,038	47,611		330,889
1983-84	81,605	31,792	71,437	102,947	50,013	15,951	353,745
1984-85	88,794	33,180	77,755	116,900	56,435	16,957	390,021
1985-86	97,574	38,450	81,206	135,369	61,881	20,280	434,760

NOTE: (1) This schedule shows the property tax levies by major group of taxing agencies

(2) Prior to 1983-84, Redevelopment Agencies' share of taxes is included in other groups.

COUNTY OF CONTRA COSTA
PROPERTY TAX LEVIES AND DELINQUENCIES

Fiscal Year Ended June 30	Total Current Year Tax Levy	Portion of Current Levy Delinquent at June 30	Percentage of Current Levy Delinquent at June 30	Total Delinquent Taxes at June 30 for all Years	Tax losses Reserve Fund at June 30	Reserve as a Percentage of Delinquent Taxes
1950-51	$ 17,583,876	$ 247,111	1.41 %	$ 257,080	$ 13,580	5 %
1951-52	20,624,560	274,692	1.33	397,800	36,190	9
1952-53	23,877,296	280,576	1.18	489,820	68,360	14
1953-54	26,731,104	331,242	1.24	574,820	120,140	21
1954-55	30,273,602	403,795	1.33	691,720	171,980	25
1955-56	34,851,422	420,162	1.21	731,050	253,430	35
1956-57	43,912,075	565,671	1.29	916,902	340,907	37
1957-58	48,149,493	699,063	1.45	1,113,541	449,106	40
1958-59	52,428,585	662,735	1.26	1,063,646	579,517	54
1959-60	57,040,391	782,912	1.37	1,252,733	704,943	56
1960-61	62,747,991	1,075,908	1.71	1,565,990	852,591	54
1961-62	69,758,799	1,477,292	2.12	2,077,745	1,033,004	50
1962-63	75,445,212	1,681,326	2.23	2,381,620	1,299,451	55
1963-64	82,651,311	1,855,826	2.25	2,860,026	1,574,906	55
1964-65	93,816,302	2,087,466	2.23	3,042,822	1,845,611	61
1965-66	106,503,915	2,185,307	2.05	3,592,116	2,205,664	61
1966-67	122,061,876	2,622,948	2.15	4,134,226	2,553,920	62
1967-68	137,110,673	2,457,460	1.79	4,346,243	2,980,736	69
1968-69	152,375,816	2,405,830	1.58	4,427,702	3,425,401	77
1969-70	168,953,366	3,694,654	2.19	6,255,502	3,802,652	61
1970-71	201,084,408	3,666,637	1.82	7,277,849	4,310,968	59
1971-72	223,579,827	4,058,140	1.82	8,174,270	4,965,476	61
1972-73	235,709,379	3,896,245	1.65	8,721,833	5,645,668	65
1973-74	239,381,720	3,749,301	1.57	8,820,144	6,692,028	76
1974-75	261,860,435	5,283,952	2.02	10,876,984	7,515,195	69
1975-76	290,128,126	5,120,237	1.76	11,678,432	8,612,344	74
1976-77	331,632,809	4,728,220	1.43	11,167,061	10,073,672	90
1977-78	373,950,185	5,943,840	1.59	12,270,176	11,614,986	95
1978-79	196,482,131	3,501,345	1.78	9,313,032	10,132,029	109
1979-80	202,823,519	4,911,417	2.42	10,040,343	10,206,725	102
1980-81	237,630,961	7,195,889	3.03	12,244,759	7,213,929	59
1981-82	264,897,190	10,557,491	3.99	17,041,514	8,700,583	51
1982-83	294,757,661	10,281,578	3.49	19,398,576	11,158,615	58
1983-84	319,869,578	9,216,399	2.88	18,963,037	14,330,673	76
1984-85	356,956,194	10,646,452	2.98	19,856,715	18,166,548	91
1985-86	403,053,585	11,865,967	2.94	23,885,971	22,766,159	95

COUNTY OF CONTRA COSTA
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

	SECURED		UNSECURED		TOTAL		
Fiscal Year	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio of Assessed to Estimated Actual
1976-77	$ 2,990,010,470	$ 11,960,041,880	$ 207,674,196	$ 830,696,784	$ 3,197,684,666	$ 12,790,738,664	25%
1977-78	3,487,016,051	13,948,064,204	226,092,651	904,370,604	3,713,108,702	14,852,434,808	25%
1978-79	3,823,797,632	15,295,190,528	255,409,097	1,021,636,388	4,079,206,729	16,316,826,916	25%
1979-80	4,106,852,283	16,427,409,132	267,755,614	1,071,022,456	4,374,607,897	17,498,431,588	25%
1980-81	4,524,135,584	18,096,542,336	199,012,674	796,050,696	4,723,148,258	18,892,593,032	25%
1981-82	20,736,157,627	20,736,157,627	912,039,796	912,039,796	21,648,197,423	21,648,197,423	100%
1982-83 (1)	23,380,025,190	23,380,025,190	1,073,430,789	1,073,430,789	24,453,455,979	24,453,455,979	100%
1983-84	25,637,835,196	25,637,835,196	1,081,850,508	1,081,850,508	26,719,685,704	26,719,685,704	100%
1984-85	28,114,222,803	28,114,222,803	1,259,131,532	1,259,131,532	29,373,354,335	29,373,354,335	100%
1985-86	30,948,224,642	30,948,224,642	1,393,030,727	1,393,030,727	32,341,255,369	32,341,255,369	100%

NOTE: (1) Effective with fiscal year 1981-82, State law required that property be assessed at 100% of full value.

COUNTY OF CONTRA COSTA
PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS
LAST TEN YEARS

Year	Construction Valuation (000's) (1)		New Dwelling Units (1)		Bank Deposits (2) (000's)	Property Values (000's)			
	Residential	Non-Residential	Single Family	Multiple Family		Residential	Commerical	Industrial	Land
1976	298,730	58,642	6,122	1,026	$ 1,614,559	6,979,906	1,545,121	3,949,780	315,931
1977	424,604	101,762	9,059	1,345	1,729,853	8,480,740	1,730,309	4,325,029	316,357
1978	284,976	130,012	4,993	1,415	2,004,547	9,437,653	1,882,962	4,668,244	327,968
1979	327,107	129,187	5,608	781	2,244,722	10,248,831	2,103,312	4,773,572	372,717
1980	306,175	158,804	4,566	854	2,423,862	12,021,357	2,104,635	4,352,853	413,748
1981	227,924	205,905	2,523	585	2,670,070	13,824,539	2,439,752	4,924,965	458,941
1982	201,256	218,496	1,930	858	2,943,976	15,254,183	2,913,841	5,786,986	498,446
1983	432,291	362,939	4,588	1,968	3,484,598	16,228,316	3,364,275	6,617,798	509,297
1984	408,062	445,003	4,162	2,255	3,821,790	17,718,439	3,988,385	7,111,598	554,932
1985	579,867	511,120	4,650	4,672	4,302,565	19,570,707	4,664,393	7,498,273	607,882

Source: (1) "California Construction Trends", Security Pacific National Bank

(2) "Branch Directory and Summary of Deposits", Decision Research Sciences Incorporated.

COUNTY OF CONTRA COSTA
Ratio of Net General Bonded Debt
To Assessed Value and Net Bonded Debt per Capita
Last Ten Fiscal Years

Fiscal Year	Population	Assessed Value (000's)	Gross Bonded Debt	Debt Service Monies Available	Net Bonded Debt	Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt per Capita
1976-77	618,200	$ 3,197,685	$ 7,522,000	$ 26,205	$ 7,495,795	.23%	$ 12.13
1977-78	632,100	3,713,109	8,856,000	28,601	8,827,399	.24%	13.97
1978-79	644,700	4,079,207	8,670,000	45,823	8,624,177	.21%	13.38
1979-80	656,380	4,374,608	9,449,000	28,780	9,420,220	.22%	14.35
1980-81	659,585	4,723,148	9,208,000	380,598	8,827,402	.19%	13.38
1982-82	665,200	21,648,197	10,844,000	420,891	10,423,109	.48%	15.67
1982-83	681,580	24,453,456	10,498,000	1,083,837	9,414,163	.38%	13.81
1983-84	693,700	26,719,686	10,202,000	1,004,335	9,197,665	.34%	13.26
1984-85	703,405	29,373,354	9,886,000	1,053,862	8,832,138	.30%	12.56
1985-86	724,020	32,341,255	9,480,000	1,032,873	8,447,127	.26%	11.67

Note: Does not include Public Facilities Debt

COUNTY OF CONTRA COSTA
COMPUTATION OF LEGAL DEBT MARGIN
JUNE 30, 1986

Assessed Value	$	32,341,255,369
Debt Limit Five Percent of Assessed Value (1)		1,617,062,768
Amount of Debt Applicable to Debt Limit (2)		
Total Bonded Debt		9,480,000
Assets in Debt Service Funds		1,032,873
Total Amount of Debt Applicable to Debt Limit		8,447,127
Legal Debt Margin	$	1,608,615,641

Note: (1) Section 29909 of the California Government Code limits General Obligation Bond indebtedness to five percent of the total assessed valuation of all real and personal property within the county.

(2) Does not include Public Facilities debt.

COUNTY OF CONTRA COSTA
COMPUTATION OF DIRECT AND OVERLAPPING BONDED DEBT

Full Cash Value (1985-86)	32,341,255,369	
Population	724,020 (1)	

	Debt Applicable July 1, 1986 (2)	
	Percentage	Amount
Contra Costa County	100.000	$ ---
Contra Costa County Special Revenue Funds Bonds	100.000	9,480,000
Contra Costa County Public Facilities Corporations (3)	100.000	47,295,000
Contra Costa County Board of Education	100.000	4,700,000
Bay Area Rapid Transit District	33.835	168,557,511
East Bay Municipal Utility District	45.500	46,717,125
San Ramon Valley Unified School District & Educ. Facility Corp	100.000	10,575,000
Other School Districts and School Building Corporations	100.000 (4)	13,826,522
City of Richmond General Fund Obligations	100.000	20,925,000
City of Concord and General Fund Obligations	100.000	14,086,304
City of Hercules General Fund Obligations	100.000	9,050,000
Other Cities and City Authorities	100.000	13,726,406
Hospital Districts and Hospital Authorities	100.000	19,265,000
Sanitary Districts	100.000	13,727,000
County Water Districts	100.000	6,832,000
Other Special Districts	100.000 (4)	2,454,737
1915 Act Assessment Bonds	100.000	63,965,550
TOTAL GROSS DIRECT AND OVERLAPPING BONDED DEBT		465,183,155
Less: East Bay Municipal Utility District (100% self-supporting)		46,717,125
Self-supporting water bonds		12,316,164
TOTAL NET DIRECT AND OVERLAPPING BONDED DEBT		$406,149,866

	Ratio to (5)	
	Full Cash Value	Per Capita
Direct Bonded Debt (Includes County Lease Revenue Obligations)	.19%	$ 78
Total Gross Direct Bonded and Overlapping Debt	1.52	643
Total Net Direct Bonded and Overlapping Debt	1.32	561
Full Cash Value	--	42,375

(1) January 1, 1986, State Department of Finance estimate.
(2) Excludes sales, if any, between May 1, 1986 and July 1, 1986. Also excludes revenue bonds, mortgage revenue bonds, refunding bonds, tax allocation bonds, non-bonded capital lease obligations, tax and revenue anticipation notes, and amounts payable under State water contracts.
(3) A County lease rental obligation.
(4) Various, mostly 100 percent.
(5) Ratio based on 1985-86 Full Cash Value, less redevelopment increments of $1,660,912,492
Source: California Municipal Statistics Inc., San Francisco, California

COUNTY OF CONTRA COSTA
Ratio of Annual Debt Service Expenditures for
General Bonded Debt to Total General Expenditures
Last Ten Fiscal Years

Fiscal Years	Principal	Interest	Total Debt Service	Total General Expenditures (1) (000's)	Ratio of Debt Service to Total General Expenditures
1976-77	$ 106,000	$ 544,109	$ 650,109	$ 232,403	.28%
1977-78	121,000	536,579	657,579	264,739	.25%
1978-79	166,000	616,929	782,929	227,779	.34%
1979-80	176,000	662,944	838,944	257,021	.33%
1980-81	221,000	650,384	871,384	282,962	.31%
1981-82	266,000	635,610	901,610	298,692	.30%
1982-83	276,000	843,686	1,119,686	306,041	.37%
1983-84	301,000	825,438	1,126,438	319,654	.35%
1984-85	371,000	805,195	1,146,195	364,863	.32%
1985-86 (2)	406,000	779,863	1,185,863	406,484	.34%

Note: (1) Includes all governmental fund types

(2) Does not include Public Facilities debt.

COUNTY OF CONTRA COSTA
DEMOGRAPHIC POPULATION

Jurisdiction	Date of Incorporation	1930	1940	1950	1960	1970	Special Census 1975	1980	1986
Antioch	February 2, 1872	3,563	5,106	11,051	17,305	28,060	33,215	43,559	49,300
Brentwood	January 1, 1948	--	--	1,729	2,186	2,649	3,662	4,434	5,400
Clayton	March 18, 1964	--	--	--	--	1,385	1,790	4,325	4,870
Concord	February 2, 1905	1,125	1,373	6,953	36,208	85,164	94,673	103,251	107,900
Danville	July 1, 1982	--	--	--	--	--	--	--	28,100
El Cerrito	August 20, 1917	3,870	6,137	18,011	25,437	25,190	22,950	22,731	23,400
Hercules	December 15, 1900	392	343	343	310	252	121	5,963	10,150
Lafayette	July 22, 1968	--	--	--	--	20,484	19,628	20,879	22,700
Martinez	April 1, 1876	6,569	7,381	8,268	9,604	16,506	18,702	22,582	27,450
Moraga	November 13, 1974	--	--	--	--	--	14,418	15,014	15,400
Pinole	June 25, 1903	781	934	1,147	6,064	13,266	15,337	14,253	15,100
Pittsburg	June 22, 1903	9,610	9,520	12,763	19,062	20,651	24,347	33,034	40,550
Pleasant Hill	November 14, 1961	--	--	--	--	24,610	25,398	25,124	29,350
Richmond	August 7, 1905	20,093	23,642	99,545	71,584	79,043	70,126	74,676	78,600
San Pablo	April 26, 1948	--	--	14,476	19,687	21,461	19,392	19,750	21,350
San Ramon	July 1, 1983	--	--	--	--	--	--	--	26,400
Walnut Creek	October 19, 1914	1,014	1,578	2,420	9,903	39,844	46,034	53,643	60,200
Total Incorporated		47,017	56,014	176,706	217,350	378,565	409,793	463,218	566,220
Unincorporated		31,591	44,436	122,278	191,680	177,240	173,036	194,034	157,800
TOTAL COUNTY		78,608	100,450	298,984	409,030	555,805	582,829	657,252	724,020

Source: U.S. Census; 1930-1980; State Department of Finance; 1975 and 1986

COUNTY OF CONTRA COSTA
DEMOGRAPHICS
AVERAGE DAILY ATTENDANCE BY SCHOOL DISTRICT

	1976-77	1977-78	1978-79	1979-80	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86
ELEMENTARY SCHOOLS:										
Antioch Unified	6,473	6,538	6,441	6,524	6,475	6,575	6,716	6,693	6,801	6,994
Brentwood	1,342	1,291	1,123	1,143	1,192	1,231	1,276	1,265	1,263	1,342
Byron Union	291	320	327	343	359	365	368	354	356	385
Canyon	36	38	28	25	23	27	34	32	32	35
John Swett Unified	1,239	1,240	1,236	1,231	1,226	1,181	1,183	1,196	1,199	1,287
Knightsen	457	460	255	250	224	211	209	216	232	242
Lafayette	3,635	3,392	2,977	2,850	2,712	2,634	2,616	2,553	2,444	2,496
Martinez Unified	2,678	2,520	2,223	2,128	2,011	2,016	2,018	1,998	2,080	2,134
Moraga	2,649	2,469	2,199	2,049	1,921	1,758	1,650	1,527	1,409	1,423
Mt. Diablo Unified	28,907	28,309	24,842	23,668	22,438	21,345	20,792	20,234	19,747	20,184
Oakley Union	895	841	820	869	973	990	1,053	1,175	1,274	1,414
Orinda Union	2,612	2,500	2,309	2,206	2,014	1,901	1,777	1,690	1,649	1,609
Pittsburg Unified	4,359	4,415	4,194	4,243	4,359	4,501	4,769	4,821	4,900	5,072
Richmond Unified	22,887	21,812	20,899	19,464	19,125	18,912	18,659	18,555	18,643	19,116
San Ramon Valley Unified	8,977	9,520	9,423	9,503	9,656	9,570	9,340	8,962	8,824	8,881
Walnut Creek	3,358	3,164	2,883	2,634	2,446	2,353	2,334	2,233	2,236	2,309
County Special Schools	365	413	434	130	507	523	373	397	352	341
Juvenile Hall	53	33	32	58	79	72	94	64	72	68
Total	91,213	89,275	82,645	79,318	77,740	76,165	75,261	73,965	73,513	75,332
HIGH SCHOOLS:										
Acalanes Union	8,290	8,167	6,747	6,690	6,530	6,164	5,878	5,829	5,918	5,252
Antioch Unified	2,865	2,970	2,725	2,840	2,796	2,791	2,790	2,908	2,936	3,049
John Swett Unified	686	639	631	590	554	500	480	482	470	503
Liberty Union	1,293	1,387	1,281	1,327	1,353	1,365	1,341	1,395	1,449	1,399
Martinez Unified	2,490	2,184	1,587	2,014	1,987	1,960	1,959	1,895	1,941	1,004
Mt Diablo Unified	16,808	15,341	13,346	14,444	13,187	12,983	12,499	12,302	12,114	10,180
Pittsburg Unified	2,342	2,323	2,295	2,272	2,343	2,251	2,369	2,306	2,256	1,581
Richmond Unified	11,425	10,977	10,444	9,518	9,339	9,087	8,719	8,708	8,446	7,552
San Ramon Valley Unified	4,443	4,718	4,528	4,691	4,687	4,663	4,813	4,939	5,251	5,483
County Special Schools	158	339	323	389	316	273	246	215	198	169
Juvenile Hall	249	289	225	335	425	482	486	359	394	459
Regional Occupation Program	379	788	838	1,009	1,280	1,680	1,914	2,099	2,070	2,224
Total	51,428	50,122	44,970	46,119	44,797	44,199	43,494	43,437	43,443	38,855
COMMUNITY COLLEGE:	20,786	19,800	18,053	18,693	18,812	19,400	19,069	16,816	17,703	18,555
TOTAL ALL SCHOOLS	163,427	159,197	145,668	144,130	141,349	139,764	137,824	134,218	134,659	132,742

COUNTY OF CONTRA COSTA
TEN PRINCIPAL TAXPAYERS
JUNE 30, 1986

TAXPAYER	TYPE OF BUSINESS	1985-86 SECURED ASSESSED VALUATION	% OF TOTAL SECURED ASSESSED VALUATION
Chevron USA	Petroleum Refining	$ 1,844,701,924	6.16
Pacific Gas & Electric	Utility	1,101,704,418	3.68
Pacific Bell	Utility	596,401,897	1.99
Shell Oil Company	Petroleum Refining	543,700,980	1.81
Tosco Corp	Petroleum Refining	358,407,836	1.20
Union Oil Company	Petroleum Refining	302,851,945	1.01
Dow Chemical	Chemical Manufacturing	173,572,435	0.58
Louisiana Pacific	Fiberboard Products	146,432,248	0.49
Sun Valley Assoc.	Commercial Property	137,437,959	0.46
U.S. Steel Corp	Steel Manufacturing	133,317,715	0.44
		$ 5,338,529,357	17.82

COUNTY OF CONTRA COSTA
MISCELLANEOUS STATISTICS

GEOGRAPHICAL LOCATION: Contra Costa County is located near San Francisco in the Bay Area. It is bordered by San Francisco Bay and San Pablo Bay on the West, by Suisun Bay and the Sacramento and San Joaquin Rivers on the North, by the delta country of San Joaquin County on the East and by Alameda County on the South.

ALTITUDE: Sea Level to 3,849 feet

AREA OF COUNTY: 732.6 square miles of land and 73.3 square miles of water.

COUNTY SEAT: Martinez, California

FORM OF GOVERNMENT: General Law County, governed by a five member Board of Supervisors. Contra Costa County is one of the original 27 counties established when California became a state in 1849.

	NOVEMBER 1986 GENERAL ELECTION	JUNE 1986 PRIMARY ELECTION	NOVEMBER 1984 GENERAL ELECTION
REGISTERED VOTERS	409,507	391,137	427,593
NUMBER VOTING	256,007	161,104	318,358
PERCENT VOTING	62.5	41.19	74.5

ROADS: 766 miles of County maintained streets and roads in the unincorporated areas.

COUNTY EMPLOYEES AT JUNE 30:

YEAR	NUMBER OF EMPLOYEES	PERCENT OF INCREASE (DECREASE)	NUMBER OF EMPLOYEES PER THOUSAND OF POPULATION
1971	5194		9.1
1972	5351	3.0	9.4
1973	5541	3.6	9.6
1974	5597	1.0	9.7
1975	6091	8.8	10.4
1976	6006	(1.4)	10.0
1977	6041	.6	9.8
1978	6351	5.1	10.0
1979	5933	(6.6)	9.2
1980	5960	.5	9.1
1981	6052	1.5	9.2
1982	6063	.2	9.1
1983	5915	(2.4)	8.7
1984	5743	(2.9)	8.3
1985	5791	.8	8.2
1986	5968	3.6	8.2